

5 Montana State Highway Commission  
 388.11 Cost Accounting STATE DOCUMENTS  
 H3ca Code Manual.  
 1967 Revisions

AREA FUNCTION NUMBERS

AREA FUNCTION

ASSIGNED TO

0001	State Highway Commissioners
0005	State Advertising Division
0006	Governor's Office
0009	Assistants to State Highway Engineer
0010	State Highway Engineer
0011	Administrative Assistant to State Highway Engineer
0012	Chief Counsel
0013	Commission Secretary
0014	Personnel Division
0016	Safety Section
0017	Information Division
0018	Chief Pilot
0019	Project Control Division
0020	Administrative Coordinator Division
0021	Accounting Division
0022	Gross Vehicle Weight Section
0023	Processing & Photo Section
0024	Office Service Section
0025	Data Processing Section
0026	Planning Survey Section
0028	Highway Maps
0029	Miscellaneous Administration
0030	Preconstruction Division
0031	Office Engineer Section
0032	Road Design Section
0034	Hydraulic Section
0035	Urban Section
0036	Traffic Section
0038	Secondary Roads Section
0040	Materials Division
0041	Physical Testing Section
0042	Chemical Testing Section
0043	Inspection Section
0044	Geological Section
0045	Research Section
0046	Core Drill Section
0047	Office Section - Lab.
0050	Bridge Division
0060	Right-Of-Way Division
0061	Microfilm Section
0062	Sr. Ass't. Chief R/W Agent
0063	Appraisal Section
0064	Negotiation Section
0065	Utilities Section
0066	Land and Record Section
0070	Right-Of-Way Attorney's Division

DEC 3 1974

- 5 Rev. 10/16/67

Montana State Library



3 0864 1006 2520 4

MONTANA STATE LIBRARY  
 930 East Lyndale Avenue  
 Helena, Montana 59601

AREA FUNCTIONASSIGNED TO

0080	Construction Division
0081	Sr. Ass't. Construction Engineer
0082	Labor Coordinator Section
0083	Specification Engineers
0090	Maintenance Division
0091	Helena Equipment Section - Office
0092	Communications Section
0093	Helena Equipment Section - Shop
0094	Civil Defense Section
1000	Missoula Administrative District
2000	Butte Administrative District
3000	Great Falls Administrative District
4000	Glendive Administrative District
5000	Billings Administrative District
1130	Missoula Technical Field Division
1230	Kalispell Technical Field Division
2130	Butte Technical Field Division
2230	Boseman Technical Field Division
3130	Great Falls Technical Field Division
3230	Havre Technical Field Division
4130	Glendive Technical Field Division
4230	Wolf Point Technical Field Division
4330	Miles City Technical Field Division
5130	Billings Technical Field Division
5230	Lewistown Technical Field Division
1120	Missoula Maintenance Field Division
1220	Kalispell Maintenance Field Division
2120	Butte Maintenance Field Division
2220	Boseman Maintenance Field Division
3120	Great Falls Maintenance Field Division
3220	Havre Maintenance Field Division
4120	Glendive Maintenance Field Division
4220	Wolf Point Maintenance Field Division
4320	Miles City Maintenance Field Division
5120	Billings Maintenance Field Division
5220	Lewistown Maintenance Field Division

# STATE HIGHWAY EARMARKED REVENUE CHART OF ACCOUNTS

This list includes every account in the general ledger. The account number is used in all coding.

## ACCOUNT NUMBER

1000	State Highway Earmarked Revenue Account No. 213800
1003	State Highway Earmarked Approp. 367-03- Admin. Pers. Ser.
1009	State Highway Earmarked Approp. 367-04- Admin. Operation
1010	State Highway Earmarked Approp. 367-10- Constr. Pers. Ser.
1011	State Highway Earmarked Approp. 367-11- Constr. Operation
1012	State Highway Earmarked Approp. 367-12- Maint. Pers. Ser.
1013	State Highway Earmarked Approp. 367-13- Maint. Operation
1014	State Highway Earmarked Approp. 367-14- General Pers. Ser.
1015	State Highway Earmarked Approp. 367-15- General Operation
1016	State Highway Earmarked Approp. 367-16- GVM Pers. Ser.
1017	State Highway Earmarked Approp. 367-17- GVM Operation
1018	State Highway Earmarked Approp. 367-18- Advertising Pers. Ser.
1019	State Highway Earmarked Approp. 367-19- Advertising Operation
1020	State Highway Earmarked Approp. 367-20- Buildings
1021	State Highway Earmarked Approp. 367-21- Allocation to Counties & Citities
1100	Highway Commission Agency Account No. 916500
1150	Fed. & Priv. Grant Clear. Account #502600- Mont. Rose Bowl Parade Entry.
1200	Accounts Receivable
1210	Receivables - Rights-Of-Way Rentals & Leases
1230	Loans Receivable from Fed. & Priv. Rev. Accounts
1240	Emergency Loans Rec. from Fed. & Priv. Rev. Accounts
1250	Loans Receivable from City & County Approp. #367-21
1300	Construction Materials
1310	Gravel Stockpiles
1320	Special Inventory Account - Helena Shop
1330	Office & Engr. Supplies
1340	Equip. Parts & Supplies - Maint. Shop
1350	Maint. Materials & Supplies
1360	Sign - Helena Shop
1370	Lab. Supplies & Equip.
1400	Office Furniture & Fixtures
1402	Allow. for Depr. - Office Furn. & Fix.
1410	Lab. Equip.
1412	Allow. for Depr. - Lab. Equip.
1420	Photo Equip.
1422	Allow. for Depr. - Photo Equip
1430	Engineering Equip.
1432	Allow. for Depr. - Engr. Equip.
1440	Shop Tool & Shop Equip.
1442	Allow. for Depr. - Shop Tool Equip.

STATE HIGHWAY MARKED REVENUE CHART OF ACCOUNTS - Cont'd.

ACCOUNT NUMBER

1450	F.M. Equipment
1452	Allow. for Depr. - Radio Equip.
1500	Major Road Equip.
1502	Allow. for Depr. - Road Equip.
1510	Minor Maint. Field Equip.
1512	Allow. for Depr. - Minor Maint. Equip.
1520	Airplanes
1522	Allow. for Depr. - Airplanes
1600	Highway Build.
1610	Motor Fuel Storage Facilities
1620	Road Oil Storage Facilities
1630	Radio Sites & Buildings
1650	Road Side Rest Areas
1700	Excess Land
1710	Sand & Gravel Pits - Maint.
1720	Sand & Gravel Pits - Constr.
1730	Land Held for Stockpiling Building
1800	Special Holding Account
1810	Payroll Holding Account
1820	Authorized Work in Progress
1830	Equip. Holding Account
1840	Deferred Charges
1850	Gravel Production
2000	Payroll Overhead
2002	Leave Taken
2012	State Paid Ind. Accid. Prem.
2022	State Paid PERS Prem.
2032	State Paid FICA Prem.
2052	State Paid Hosp. Ins. Prem.

STATE HIGHWAY EARMARKED REVENUE CHART OF ACCOUNTS - Cont'd.

ACCOUNT NUMBER

2100	Contracte Payable
2110	Claims Payable Miscellaneous
2120	Employees' Retirement Withholdings Payable
2130	Employees' FICA Taxes Payable
2140	Employees' Federal Income Taxes Payable
2150	Employees' State Income Taxes Payable
2160	Employees' U.S. Savings Bond Deduction
2170	Employees' U.S. Savings Bond Deductions on Deposit with Bank (Union Bank and Trust Company, Helena, Montana)
2180	New Contractors Earnings
2190	Out of State Contractors State Income Tax Payable
2200	Warrants not Presented for Payment and Cancelled
2210	Employees' Union Dues Assignments Payable
2220	Employees' Health Insurance Payable to MPS
2230	Employees' Health Insurance Payable to Montana Teamsters Employers Trust
2240	G.V.W. Fee Payable to Montana Counties
2250	Employees' Accidental Life Insurance Payable to Branton Insurance Agency
2260	Advalorem Tax Payable to State Board of Equalization
2270	License Plate Charge Payable to State Treasurer
2280	Dues Payable to Montana Association of Highway Employees, Inc.
2290	Contractors' Gross Receipts Fee Payable
3000	Earmarked Revenue Account Income Suspense
3010	New Auto Caravan Tax Receipts
3020	Motor Fuel Tax Receipts
3030	U.S. Government Permit and Lease Receipts (Highway Portion)
3040	Gross Vehicle Weight Tax Receipts
3050	Vehicle Excess Size and Weight Permit Receipts
3060	Misc. G.V.W. License Fees
3070	Special Fuel Permit Fines
3080	Handling Charges Receipts
3090	Miscellaneous Receipts
3100	Equipment Rental Earnings - State Owned
3110	Gas Tax Reversion Anticipated Income
3120	G.V.W. Income Holding Account
3150	Rose Bowl Parade Float Receipts
3200	Accounts Receivable Receipts
4000	General Administration

STATE HIGHWAY EARMARKED REVENUE CHART OF ACCOUNTS - Cont'd.

ACCOUNT NUMBERS

4020	Field Division Engineering Administration
4020	Maintenance Supervision
4030	Maintenance
4040	Motor Fuel and Road Oil Storage Facility Repairs
4060	Radio Repairs and Operating Costs
4070	Building Repairs
4080	Equipment Repairs
4090	Casoline Stores Distribution
4100	Indirect Equipment Expense
4110	Direct Equipment Expense
4120	Gross Vehicle Weight Tax Collection Expense
4140	State Advertising Expense
4150	
4160	Bad Debts
4170	Depreciation
4180	Fire Loss and Damage Recovery
4190	Payroll Suspense
4200	Legislative Appropriations Expense
4210	Transportation
4220	Transfers to Highway Trust Fund - State Aid Projects
4230	Payroll for Earmarked Revenue Account
4240	Equipment Rental Suspense
4260	Miscellaneous Expense
4270	Civil Defense Expense
4280	Repairs to Roadside Rest Areas
4290	1966 Safety Act Expense
4300	Flood, Earthquake and Other Disaster Expenses
4330	Transfers to Highway Services
4600	Rose Bowl Parade Float Expense
4900	Accumulated Surplus
4910	Accumulated Surplus Donated by the Federal Government
5000	Accumulated Surplus
5010	Accumulated Surplus Donated by the Federal Government

STATE HIGHWAY EARMARKED REVENUE CHART OF ACCOUNTS

ACCOUNT NUMBER

6000	Highway Fed. & Priv. Rev. Account No. 410410
6002	Highway Fed. & Priv. Rev. Approp. No. 342-2
6003	Highway Fed. & Priv. Rev. Approp. No. 342-3
6004	Highway Fed. & Priv. Rev. Approp. No. 342-4
6005	Highway Fed. & Priv. Rev. Approp. No. 342-5
6100	Rights to Materials in Material Sites
6200	Federal Aid Receivable
6202	Reserve for Fed. Aid Receivable
7100	Contractors' Claim Payable
7120	Out-Of-State Contractors' State Income Tax Payable (Except Corporations)
7130	Loans Payable to The Earmarked Revenue Account
7140	Emergency Loans Payable To The Earmarked Revenue Account
7150	Net Contractors' Earnings
7160	Contractors Gross Receipts Fee Payable
8000	Fed. & Priv. Rev. Account Income Suspense
8100	Estimated Preliminary Engineering Receipts
8102	Actual Preliminary Engr. Receipts
8200	Estimated Rights-Of-Way Receipts
8202	Actual Rights-Of-Way Receipts
8300	Estimated Utility Relocation Receipts
8302	Actual Utility Relocation Receipts
8400	Estimated Constr. Engr. Receipts
8402	Actual Constr. Engr. Receipts
8500	Estimated Constr. Receipts
8502	Actual Constr. Receipts
8600	Estimated Planning Survey Receipts
8602	Actual Planning Survey Receipts
8800	State's Estimated Cost of Constr. Receipts
8802	State's Cost of Constr. Receipts
8900	Estimated Miscellaneous Constr. Receipts
8902	Actual Miscellaneous Constr. Receipts

STATE HIGHWAY FARMARKED REVENUE CHART OF ACCOUNTS - Cont'd

ACCOUNT NUMBER

9000	Miscellaneous Expense
9010	Payroll Suspense
9030	Transfer to Highway Services
9100	Reserve for Preliminary Engr. Costs
9102	Preliminary Engr. Costs
9200	Reserve for Right-Of-Way Costs
9202	Rights-Of-Way Costs
9212	Voluntary Court Deposits Rights-Of-Way
9300	Reserve for Utility Relocation Costs
9302	Utility Relocation Costs
9400	Reserve for Construction Engineering Costs
9402	Construction Engineering Costs
9500	Reserve for Construction Costs
9502	Construction Costs
9600	Reserve for Planning Survey Costs
9602	Planning Survey Costs
9950	Payroll Suspense (Accounting only)



367-21 CITY AND COUNTY CONSTRUCTION FUND

ACCOUNT NUMBER

5100	City and County Earmarked Revenue Account
5102	City and County Earmarked Rev. Approp. #367-21
5200	City and County Claims Payable
5250	Loans Payable to Earmarked Revenue Account 213800
5300	Estimated City and County Gas Tax Receipts
5302	Actual City and County Gas Tax Receipts
5310	Estimated Highway Commission Aid Receipts
5312	Actual Highway Commission Aid Receipts
5400	Reserve for City and County Administrative Expense
5402	City and County Administrative Expenses
5410	Reserve for City & County Prelim. Engr. Expense
5412	City & County Prelim. Engr. Expense
5420	Reserve for City and County Right-Of-Way Expense
5422	City & County Right-Of-Way Expense
5430	Reserve for City & County Utility Relocation Expense
5432	City & County Utility Relocation Expense
5440	Reserve for City & County Constr. Engr. Expense
5442	City and County Constr. Engr. Expense
5450	Reserve for City & County Constr. Expense
5452	City & County Constr. Expense
5500	Payroll for City and County Fund
5600	Reserve for City & County Allocations
5602	City and County Allocations

# HIGHWAY COMMISSION SERVICES 723400 REVOLVING FUND CHART OF ACCOUNTS

## New Account Number

0100	Highway Commission Services Revolving Account No. 723400
0110	Laboratory Equipment - Highway Services
0112	Allow. for Depr. - Lab. Equipment High. Serv.
0120	Highway Services Supplies and Materials
0130	Office Furniture & Fixtures High. Services
0132	Allow. for Depr. - Off. Furn. & Fixt. High. Serv.
0140	Laboratory Supplies & Equipment - Highway Services
0150	Photographic Equipment - Highway Services
0152	All. for Depr. - Photographic Equip. - High. Serv.
0160	Engineering Equipment
0162	Allow. for Depr. Engr. Equip.
0170	Accounts Receivable - Highway Services
0180	F. M. Radio Equipment - Highway Services
0190	Radio Sites & Buildings - Highway Services
0200	Misc. Claims Payable - Highway Services
0250	Payroll Overhead - Highway Services
0252	Leave Taken - Highway Services
0253	State Paid Industrial Accident Prem. - High. Serv.
0254	State Paid PERS Premiums - Highway Services
0255	State Paid FICA Premiums - Highway Services
0400	Special Holding Account - Highway Services
0410	Payroll Suspense - Highway Services
0420	Radio Equip. Repairs & Operating Costs - High. Serv.
0430	Transfers to Highway Functions for Services Performed by Service Sections
0440	Highway Services - Expense Suspense Account

COMMODITY NUMBERS FOR ALL ACCOUNTS

The following numbers are used for the commodity code. This field indicates the specific cost item for each charge to be coded. The budget object code appears after the commodity code number.

LABOR CHARGES - 001 - 029

- 001 - Regular Salaries and Wages - 01
- 002 - Straight Overtime - 01
- 003 - Time and a Half Overtime - 01
- 004 - Double Time and a Half Overtime - 01
- 005 - Travel Time - 01
- 006 - Conference of Seminar Salaries - 01
- 007 - School Salaries - 01
- 008 - Salaries While Taking Examinations - 01
- 009 - Structural Steel Inspections by Bridge Department - 01
- 010 - Extra Pay for Handling Road Oil of Cement - 01

LEAVE CHARGES - 030 - 049

- 030 - Sick Leave - Regular Working Hours - Taxable - 01
- 031 - Sick Leave - Regular Working Hours - Tax Excludable - 01
- 032 - Jury or Court Witness Duty - 01
- 033 - Vacation - Regular Working Hours - 01
- 034 - Vacation - Regular Working Hours - Tax Excludable - 01
- 035 - Paid Holidays - Taxable - 01
- 036 - Military Leave - 01
- 037 - Paid Holidays - Tax Excludable - 01

EQUIPMENT HIRE - 050 - 099

- 050 - Automobiles (Including Rental - 15  
on Mileage Basis)
- 051 - Bucket Drag Line - 15
- 052 - Compressors, Air - 15
- 053 - Concrete Mixers - 15
- 054 - Distributors and Boosters - 15
- 055 - Earth Moving Equipment, Miscellaneous - 15
- 056 - Graders, Pull Type - 15
- 057 - Hoists, Power - 15

ABBREVIATION

- Auto Hr
- Drag Ln Ekt
- Air Comp Hr
- Conc Mx Hr
- Dist Hr
- Erth Eqp Hr
- Grdr Hr
- Pr Hoist Hr

COMMODITY NUMBERS FOR ALL ACCOUNTS - Continued

EQUIPMENT HIRE - 050 - 099 (Cont'd.)

ABBREVIATION

058 - International Business Machines - 15	IBM Hr
059 - Loaders, Power - 15	Fr Loadr Hr
060 - Miscellaneous Equipment - 15 (Except Earth Moving)	Misc Eqp Hr
061 - Motor Patrols - 15	Mtr Pat Hr
062 - Mowers - 15	Mowr Hr
063 - Pile Drivers - 15	Pile Dr Hr
064 - Power Plants - 15	Fr Plnt Hr
065 - Rollers - 15	Rollr Hr
066 - Shovels, Power - 15	Fr Shvl Hr
067 - Snow Plows - 15	Snw Plw Hr
068 - Spreader Boxes - 15	Sprdr Bx Hr
069 - Tanks - 15	Tank Hr
070 - Teams - 15	Team Hr
071 - Tractors and Attachments - 15	Tractr Hr
072 - Trucks - 15	Tr Hr
073 - Trailers - 15	Trailer Hr
074 - Welding Equipment - 15	Wldg Eqp Hr

COMMUNICATIONS AND TRANSPORTATION - 100 - 124

100 - Postage - Stamped Envelopes - 12

101 - Telephone and Telegraph - 12

102 - Freight and Express - 15

103 - Teletype Expense - 12

TRAVEL AND SUBSISTENCE - 125 - 149

125 - Car Mileage - Instate Travel - 14

126 - Car Mileage - Out of State Travel - 14

127 - Passenger Car Hire - 14

128 - Railway, Plane, Bus & Taxi Fare - In State Travel - 14

129 - Railway, Plane, Bus and Taxi Fare - Out of State Travel - 14

130 - Subsistence - (Expense Allowance) - Away from Home - 14  
Over Night

131 - Subsistence - (Expense Allowance) - Not away from home - 14  
Over Night

COMMODITY NUMBERS FOR ALL ACCOUNTS - Continued

TRAVEL AND SUBSISTENCE - 125 - 149 (Cont'd.)

- 133 - Commissioners Per Diem - 16
- 134 - Commissioners Personal Expense - 16
- 135 - State Owned Airplane Travel - 14
- 136 - Trailer House Moving Expense - 14
- 137 - Registration Fees (Conference) - 14
- 138 - Moving Allowance - 14
- 140 - Entrance Fees to Fairs - 14

DUES, BONDS, INSURANCE, ETC. - 150 - 174

- 150 - Dues - 15
- 151 - Notary Bond and Commission & Notary Seal - 15
- 152 - Insurance Premiums - 15
- 153 - Bond Premiums - 15
- 154 - Subscriptions - 15
- 155 - Industrial Accident Insurance - 02
- 156 - F.I.C.A. Payments - 02
- 157 - P.E.R.S. Payments - 02
- 158 - Health and Accident Insurance - 02
- 159 - Publications - 15
- 160 - Purchase of Books - 11 & 21
- 161 - Manuals (Accounting, Engineering, Maintenance Etc.) - 11

RENTS AND UTILITIES - 175 - 199

- 175 - Rent - Office and Buildings - 15
- 176 - Rent - Office Equipment - 15
- 177 - Rent - IBM Equipment - 15
- 178 - Rent - Post Office Box - 15
- 179 - Heat, Water, Power - 13
- 180 - Telephone Line Rental - 13
- 181 - Data Processing Cost Transfers - 0-

REPAIRS AND SERVICES - 200 - 224

- 200 - Office Equipment - 17
- 201 - Engineering Equipment - 17
- 202 - Office Furniture - 17
- 203 - Buildings - 19

COMMODITY NUMBERS FOR ALL ACCOUNTS - Continued

REPAIRS AND SERVICES - 200 - 224 (Cont'd.)

- 204 - Shop Equipment - 17
- 205 - Laboratory Equipment - 17
- 206 - Cars, Trucks and Other Equipment - 17
- 207 - Damages by Traveling Public - 15
- 208 - Traffic Counter Repairs - 17
- 209 - Services to Other States - 15
- 210 - Road Oil & Motor Fuel Storage Facilities - 17
- 211 - Photographic Equipment - 17
- 212 - Nonreimbursable Services to Other State Agencies - 15

PRINTING AND ADVERTISING - 225 - 249

- 225 - Pamphlets - 11
- 226 - Outside Printing - 15
- 227 - Duplication and Reproductions including Photographs - 15
- 228 - Advertising - Other than National - 15
- 229 - Maps - 11
- 230 - Charts & Forms (Headquarters only) - 11
- 231 - Preparation of Specifications (Except Labor) - 11
- 232 - Standard Drawings - 11
- 233 - Displays (Maps, Boards, etc.) - 11

FEES - 250 - 274

- 250 - Professional Fees - Engineering - 16
- 251 - Professional Fees - Accounting - 16
- 252 - Professional Fees - Legal - 16
- 253 - Court Costs - 23
- 254 - Notary Fees - 16
- 255 - Laboratory Fees - 16
- 256 - Appraisers Fees - 16
- 257 - Witness Fees - 16
- 258 - Abstractors Fees - 16
- 259 - Professional Fees - Highway Patrolmen - 16
- 261 - Other Outside Labor performed for Highway Commission - 15
- 262 - Janitorial Services - 16
- 263 - Bad Debts Collection - 16
- 264 - Scale Inspection Fees by Outside Agencies - 16

COMMODITY NUMBERS FOR ALL ACCOUNTS - Continued

FEES - 250 - 274 (Cont'd.)

- 265 - Professional Fees - Planning Survey - 16
- 266 - Court Appointed Commissioner Fees - 16
- 267 - Professional Fees - Architects - 16
- 268 - Rest Area Maintenance Contracts - 15

INFORMATIONAL SERVICES - 275 - 299

- 275 - National Advertising - 15
- 276 - Film Rental - 15
- 277 - News Releases - 12
- 278 - Radio and Television Expense - 12
- 279 - Motion Pictures - 15
- 280 - Exhibiting - 15
- 281 - Publicity - 15

CONSTRUCTION AND MAINTENANCE MATERIALS AND SUPPLIES - 300 - 399

- 301 - \*Selected Field Supplies and Materials (See following list) - 11
- 302 - \*Selected Small Tools (See following list) - 11
- 303 - Bituminous Additives - 11
- 304 - Bolts, Nuts, Screws, etc. - 11
- 305 - Building Materials (Not Otherwise Specified) - 11
- 306 - Camera Supplies - 11
- 307 - Cattle Guards - 11
- 308 - Cement - 11
- 309 - Clay - 11
- 310 - Coal and Wood - 11
- 311 - Cresote Oil - 11
- 312 - Culverts and Frouths (Corrugated Metal) - 11
- 313 - Culverts (Concrete) - 11
- 314 - Dirt (Borrow) - 11
- 315 - Explosive - 11
- 316 - Empty Bags and Sacks - 11
- 317 - Fencing Materials (Except Posts) - 11
- 318 - Fire Extinguishers (Buildings) - 11
- 319 - Fire Extinguishers (Automotive Equipment) - 11
- 320 - Fire Places - 11
- 321 - Incinerators - 11
- 322 - Latrines - 11
- 323 - Lumber - 11

COMMODITY NUMBERS FOR ALL ACCOUNTS - Continued

CONSTRUCTION AND MAINTENANCE MATERIALS AND SUPPLIES - 300 - 399 - (Cont'd.)

- 324 - Machine Shop Equipment - 11
- 325 - Paint, Equipment - 11
- 326 - Paint, Traffic Line - 11
- 327 - Paints and Oils (Other than Traffic Line & Equipment) - 11
- 328 - Pipe and Fittings - 11
- 329 - Picnic Tables and Benches - 11
- 330 - Pilings and Poles - 11
- 331 - Posts, Steel - 11
- 332 - Posts, Wood - 11
- 333 - Power and Telephone Lines - 11
- 334 - Propane Gas - 11
- 335 - Radio Supplies - 11
- 336 - Road Oil - 11
- 337 - Salt (Sodium and Calcium)-11
- 338 - Sand - 11
- 339 - Seeds, Trees and Shrubbery - 11
- 340 - Signs and Markers - 11
- 341 - Sign Materials - 11
- 342 - Snow Fence and Fittings (Except Posts) - 11
- 343 - Steel, Reinforcing - 11
- 344 - Steel, Structural - 11
- 345 - Stone - 11
- 346 - Tile, Drain - 11
- 347 - Weed Control Chemicals - 11
- 348 - Welding Supplies (Acetylene, Oxygen, Carbide and Welding  
Rods) - 11
- 349 - Miscellaneous (Not otherwise specified) - 11
- 350 - Other Park Facilities (Not Mentioned Elsewhere) - 11
- 351 - Gravel - 11
- 352 - Concrete Cylinder Items - 11
- 353 - Steel or Aluminum Guard Rail - 11
- 354 - Core Barrels - 11
- 355 - Core Drill Bits - 11



COMMODITY NUMBERS FOR ALL ACCOUNTS - Continued

CONSTRUCTION AND MAINTENANCE MATERIALS AND SUPPLIES - 300 - 399 (Cont'd.)

356 - Core Drill Casing - 11  
357 - Core Drill Rods - 11  
358 - Core Boxes - 11  
359 - Core Drill Hydraulic Equipment - 11  
360 - Core Drill Pipe & Fittings - 11  
361 - Oil Mixed Materials - 11  
362 - Electronic Parts - 11  
363 - Electronic Supplies - 11  
364 - Water Well Casing - 11  
365 - Fertilizer - 11  
366 - Traffic Counter Supplies - 11

\*SELECTED FIELD SUPPLIES - COMMODITY NUMBER 301

Blocks, Teckle  
Boots, Rubber, (Hip and Knee Length)  
Cable (All Types)  
Hose (Garden)  
Nails  
Rope  
Water Bags and Collapsible Buckets  
Torches (Bomb Shell) and Flare Kits  
Signal Cloth  
Respirators  
Pails  
Lanterns  
Miscellaneous (Other Related Items not Listed)

\*SELECTED SMALL TOOLS - COMMODITY NUMBER 302

Adze  
Augers, Post Hole and Ship  
Axes  
Bars, Crow, Post Hole, Claw, Tamping, etc.  
Bits, Cor Carpenter, Expansive, etc.  
Blow Torches  
Bolt Clippers  
Brace Ratchet

COMMODITY NUMBERS FOR ALL ACCOUNTS - Continued

\*SELECTED SMALL TOOLS - COMMODITY NUMBER 302 (Cont'd.)

Brooms, Push, Warehouse, Steel (All other)  
Brushes (Including Gasoline and Paint)  
Chains and Hooks  
Chisels  
Draw Knives  
Drills  
Forks, Rock, Etc.  
Fence Wire Stretchers  
Funnels  
Crease Cunds  
Hammers  
Handles (for all hand tools)  
Hoes  
Pump Hoses with Connections  
Jacks  
Load Binders  
Levels  
Peavies  
Cant Hooks  
Timber Grapples  
Mattocks  
Oil Measures  
Ranch Oilers  
Ficks  
Wood Planes  
Post Drivers  
Post Bullers  
Pumps (Barrel)  
Rakes, Garden  
Saws  
Scoops  
Scythes

COMMODITY NUMBERS FOR ALL ACCOUNTS - Continued

\*SELECTED SMALL TOOLS - COMMODITY NUMBER 302 (Cont'd.)

Shovels

Snares

Spades

Squares (Carpenter) Tampers

Wrenches

Miscellaneous Related Items not Listed

EQUIPMENT REPAIR PARTS, SUPPLIES AND ACCESSORIES - 400 - 449

400 - Grease - 11

401 - Oil and Grease (Not Motor Oil) - 11

402 - Motor Oil - 11

403 - Kerosene - 11

404 - Repair Parts - 17

405 - Car Storage - 11

406 - Tire and Tubes - 17

407 - Cutting Edges - 17

408 - Scarifier Teeth - 17

409 - Diesel Oil - 11

410 - Heating Oil (Burner Fuel) - 11 & 13

411 - Batteries - 17

412 - Spark Plugs - 17

413 - Anti Freeze - 17

414 - Broom Fillers - 17

415 - Cleaning Compound - 11

416 - Tire Chains - 17

417 - Oil Filters Cartridges - 17

418 - Oil Barrels - (To be coded at time of deposit) - 11

419 - Miscellaneous Automotive Parts and Accessories (Not  
Otherwise Specified) - 17

420 - Overhead Projection (Shop) -C-

COMMODITY NUMBERS FOR ALL ACCOUNTS - Continued

ENGINEERING SUPPLIES AND MATERIALS - 450 - 474

- 450 - Photographic and Reproduction Supplies - 11
- 451 - Laboratory Supplies - 11
- 452 - Medical Supplies - 11
- 453 - Engineering Supplies - 11
- 454 - Survey Stakes - 11
- 455 - Laboratory Tests (Material Tests) - 0-
- 456 - Film & Processing of Film - 11
- 457 - Hub Stakes - 11
- 458 - Lath Stakes - 11
- 459 - Rights-Of-Way Pins - 11
- 460 - Microfilm Supplies - 11

OFFICE AND OTHER SUPPLIES - 475 - 499

- 475 - Office Supplies - 11
- 476 - IBM Supplies - 11
- 477 - Janitorial Supplies - 11
- 478 - Teletype Supplies - 11

OFFICE FURNITURE, FIXTURES AND EQUIPMENT - 500 - 549

- 500 - Office Furniture - 21
- 501 - Office Fixtures - 21
- 502 - Office Equipment - 21
- 503 - Data Processing Equipment - 21

ENGINEERING AND FIELD EQUIPMENT - 550 - 574

- 550 - Projectors - 21
- 551 - Cameras - 21
- 552 - Transit - 21
- 553 - Levels - 21
- 554 - Planimeters - 21
- 555 - Other Engineering Equipment - 21
- 556 - Portable Counter Construction - 21
- 557 - Electric Eye Recorder Construction - 21
- 558 - Laboratory Equipment - 21
- 559 - Drafting Tables and Stools - 21
- 560 - Blueprint Machines - 21

COMMODITY NUMBERS FOR ALL ACCOUNTS - Continued

ENGINEERING AND FIELD EQUIPMENT - 540 - 574 - (Cont'd.)

- 561 - Portable Scales - 21
- 562 - Transmitters and Receivers - 21
- 563 - Radio Testing Equipment - 21
- 564 - Remote Control Units - 21
- 565 - Photographic Equipment - 21
- 566 - Other Radio Equipment - 21

AUTOMOTIVE AND MOBILE ROAD EQUIPMENT - 575 - 624

- 575 - Passenger Cars - 21
- 576 - Jeeps - 21
- 577 - Trucks - 21
- 578 - Tractors - 21
- 579 - Graders, Full Type - 21
- 580 - Graders, Motor - 21
- 581 - Scarifiers - 21
- 582 - Power Shovels - 21
- 583 - Snow Plows and Wings - 21
- 584 - Road Roller - 21
- 585 - Road Brooms - 21
- 586 - Loaders - 21
- 587 - Mowers - 21
- 588 - Mixers - 21
- 589 - Sanders - 21
- 590 - Salt Spreaders - 21
- 591 - Scrapers - 21
- 592 - Trailers - 21
- 593 - Distributors - 21
- 594 - Boosters - 21
- 595 - Spray Equipment - 21
- 596 - Drag Lines - 21
- 597 - Air Compressors - 21
- 598 - Testing Equipment - 21

COMMODITY NUMBERS FOR ALL ACCOUNTS - Continued

AUTOMOTIVE AND MOBILE ROAD EQUIPMENT - 575 - 624 (Cont'd.)

- 599 - Traffic Line Markers (Mobile) - 21
- 600 - Heaters and Retorts - 21
- 601 - Chip Spreaders - 21
- 602 - Miscellaneous Road and Mobile Equipment (Not Otherwise Specified) - 21

MINOR MAINTENANCE FIELD AND SHOP TOOL EQUIPMENT - 625 - 649

- 625 - "Field Equipment (See following list) - 21
- 626 - "Shop Tools and Shop Equipment (See following List) - 21

\*MINOR MAINTENANCE FIELD EQUIPMENT - COMMODITY NUMBER 625

- Jack Hammers
- Generators (Lighting Plants and Other)
- Electric and Gasoline Motors
- Tanks, All Sizes and Types
- Traffic Line Markers (Hand Operated)
- Pumps All Kinds
- Automatic Traffic Counters
- Weed Burners and Torches (Hand Operated)
- Chain Saws
- Concrete Mixers
- Miscellaneous (Other related items not mobile or automotive equipment)

\*SHOP TOOLS AND SHOP EQUIPMENT - COMMODITY NUMBER 626

- Lathes
- Shop Drills
- Vises
- Tap and Die Sets
- Anvils
- Shop Benches
- Floor Creepers
- Drills

COMMODITY NUMBERS FOR ALL ACCOUNTS - Continued

\* SHOP TOOLS AND SHOP EQUIPMENT - COMMODITY NUMBER 626 (Cont'd.)

Jones

Grinders

Reamers

Tire Changers

Welding Equipment

All Other Items Primarily for Use in Shop & Royalty Payments  
for Materials

LAND - 675 - 699

675 - Land Purchased for Building Sites - 23

676 - Land Purchased for Gravel (Royalty Payments for Gravel) - 23

677 - Excess Land (Used by Accounting Office Only) - 23

678 - Borrow Material (Royalty Payments) - 23

679 - Land Purchased for Sand Pits (Royalty Payments for Sand) - 23

680 - Leases & Rentals - 15

681 - Land (Not otherwise specified) - 23

CONSTRUCTION CONTRACTS - ROAD AND BRIDGES - 700 - 734

700 - Construction Roads - 23

701 - Construction Structures - 23

702 - Gravel Stockpiles - 23

703 - Liquidated Damages - 23

704 - Wage Violations - 23

705 - Railroad Flagging (Contractor) - 23

706 - Construction Signs - 23

707 - Materials in Storage - 23

708 - Construction - Fences and Cattle Guards - 23

709 - Seeding and Mulching - 23

710 - Construction - Guard Rails (All Materials) - 23

711 - Construction - Railroad Signals - 23

712 - Construction - Traffic Signals - 23

713 - Construction - Deferred Items (Gravel etc.) - 23

COMMODITY NUMBERS FOR ALL ACCOUNTS - Continued

CONSTRUCTION CONTRACTS - ROAD AND BRIDGES - 700 - 734 (Cont'd.)

- 714 - Construction - Lighting - 23
- 715 - Construction - Painting - 23
- 716 - Railroad Flagging (Pedestrian) - 23
- 717 - Landscaping - 23

CONSTRUCTION CONTRACTS - BUILDING AND IMPROVEMENTS - 735 - 769

- 735 - Payment for New Construction - 24
- 736 - Remodeling by State Forces - 24
- 737 - Remodeling by Contractors - 24

RIGHTS-OF-WAY ACQUISITION - 770 - 784

- 770 - Fences - 23
- 771 - Purchase of Land - 23
- 772 - Payment for Damages - 23
- 773 - Condemnation Awards - 23
- 774 - Taxes & Assessments - 16
- 775 - Court Deposits - Used with Account Number 9212 only - 23
- 776 - Family or Business Relations - 23
- 777 - Deed & Mortgage Fees - 16

UTILITY RELOCATION - 785 - 799

- 785 - Gas Relocation - 23
- 786 - Telephone Relocations - 23
- 787 - Power Relocations - 23
- 788 - Sewer Relocations - 23
- 789 - Water Relocations - 23
- 790 - Gasoline and Oil Relocations - 23
- 791 - Railroad Relocations - 23

EQUIPMENT RENTAL AND EARNINGS - 800 - 824

- 800 - Mobile Equipment Rental Charges - -0-
- 801 - Equipment Rental Earnings - -0-
- 802 - Equipment Rental Adjustments - -0-
- 803 - Equipment Rental - Mobile Radios -0-



COMMODITY NUMBERS FOR ALL ACCOUNTS - Continued

INCOME AND OTHER CREDITS - 825 - 899

- 825 - Rent from Rights-of-Way Land and Buildings - 23
- 826 - Rent from all Other Sources - 23
- 827 - Use Permits - -0-
- 828 - Dividends - -0-
- 829 - Sale of Salvage Materials - 11
- 830 - Sale of Land or Buildings - 23
- 831 - Sale of Plans and Bid Tabulations - -0-
- 832 - Sale of Specifications - -0-
- 833 - Sale of Maps - 11
- 834 - Sale of Automotive and Mobile Equipment - -0-
- 835 - Sale of Furniture and Fixtures and Office Equipment - -0-
- 836 - Telephone Calls - 12
- 837 - No Tax Gross Vehicle Weight Plates - -0-
- 838 - Sale of Rights-of-Way Acquired Personal Property - 23
- 839 - Blueprinting Service - -0-
- 840 - Barrel Refund - 11
- 841 - Sale of Books - -0-
- 842 - Other Cash - 11
- 843 - Size and Weight Permits - -0-
- 844 - Federal Aid Receipts - -0-
- 845 - Miscellaneous Construction Receipts - -0-
- 846 - Handling Charge Receipts - -0-
- 848 - Three Unit Gross Vehicle Weight Plates - -0-
- 849 - Proportional Licensing and Identification Fees - -0-
- 850 - Interest Earned - -0-
- 851 - Gross Vehicle Weight Receipts - -0-
- 852 - Gas Tax Receipts - -0-
- 853 - Material Tests - -0-
- 855 - Temporary Proration License - -0-

NON EXPENSE ITEMS - 900 - 924

- 900 - Fund Transfers - -0-

COMMODITY NUMBERS FOR ALL ACCOUNTS - Continued

NON EXPENSE ITEMS - 900 - 924 (Cont'd.)

- 901 - Account Transfers - -0-
- 902 - Closing Entries - -0-
- 903 - Claims Undistributed - -0-
- 904 - Items held in Suspense (Accounting only) - -0-

DEBT SERVICE - 925 - 949

- 925 Bonds, Loans, Notes - 16
- 926 - Interest on Bonds, Loans, Notes - 16
- 927 - Service Charge on Bonds, Loans, Notes- 16

OTHER CHARGES - 950 - 999

- 950 - Bad Debts - -0-
- 951 - Handling Charges - -0-
- 952 - Fire Loss - -0-
- 953 - Flood Damage - -0-
- 954 - Depreciation - -0-
- 955 - Payroll Overhead - -0-
- 956 - Miscellaneous - 11
- 957 - Legislative Expense - -0-
- 958 - Governor's Expense - -0-
- 959 - Fee Collection Expense - 11
- 960 - Mail Damage - -0-
- 961 - Deferred Item - -0-
- 962 - Cancelled Warrants - -0-
- 963 - Aircraft Storage - 15
- 964 - Uniforms - 11
- 965 - Badges - (Salesmen) - 11

## OFFICE FURNITURE AND FIXTURES INDEX NUMBERS

<u>Index Number</u>	<u>Item Description</u>
0001	Air Conditioners
0018	Binders, Catalogue
0019	Booths, Display
0020	Boxes, Pigeon Hole
0021	Benches, Metal
0022	Benches, Wooden
0023	Benches, Wooden Shop Made
0024	Boards, Bulletin
0025	Boards, Map
0026	Books, Dictionary
0027	Books, Law by Sets
0028	Books, Technical Publications by Sets
0029	Boards, Map ASE Wing Wall
0030	Boards, Black
0031	Books, Encyclopedia By Sets
0032	Blinds, Venetian
0033	Boxes, Cash Locked
0034	Boards, Peg
0035	Boards, Bulletin - Bookcase
0036	Cabinets, Tape Storage
0037	Coffee Table
0038	Collator
0039	Cabinets, Wooden Desk
0040	Carriage, Typewriter
0041	Cabinets, Metal Office
0042	Cabinets, Wooden Office
0043	Cabinets, Wooden Office Shop Made
0044	Cabinets, Wooden Wall
0045	Cabinets, Wooden Wall Shop Made
0046	Cases, Metal Book
0047	Cases, Wooden Book
0048	Cases, Metal Map
0049	Cases, Wooden Map
0050	Cases, Wooden Map Shop Made
0051	Cases, Leather Brief
0052	Chairs, Metal Executive
0053	Chairs, Wooden Executive
0054	Chairs, Wooden Leather Upholstered Executive
0055	Chairs, Metal Office Guest
0056	Chairs, Wooden Office Guest

## OFFICE FURNITURE AND FIXTURES INDEX NUMBERS - Continued

<u>Index Number</u>	<u>Item Description</u>
0057	Chairs, Wood Leather Upholstered Office Guest
0058	Chairs, Metal, Stenographer
0059	Chairs, Wooden Stenographer
0060	Clocks, Electric Office Desk
0061	Clocks, Electric Office Wall
0062	Cases, Wooden Book Shop Made
0063	Chairs, Metal Folding
0064	Cases, Glass
0065	Cleaners, Vacuum
0066	Converters, Voltage 6 Volt to 110 Volt
0067	Couches
0068	Carts, Book
0069	Coolers, Room
0070	Counters, Portable
0071	Desks, Metal Executive
0072	Desks, Metal Executive with Glass Top
0073	Desks, Wooden Executive
0074	Desks, Wooden Executive with Glass Top
0075	Desks, Wooden Executive Shop Made
0076	Desks, Wooden Executive Shop Made Glass Top
0077	Desks, Metal Stenographer
0078	Desks, Metal Stenographer with Glass Top
0079	Desks, Wooden Stenographer
0080	Desks, Wooden Stenographer with Glass Top
0081	Desks, Wooden Stenographer Shop Made
0082	Desks, Metal Key Punch
0083	Desks, Mailing Shop Made
0084	Desks, Metal Laboratory
0085	Desks, Radio Operator
0086	Desks, IBM Wiring
0087	Desks, Wooden Laboratory
0088	Dispensers, Photo Paper

## OFFICE FURNITURE AND FIXTURES INDEX NUMBERS - Continued

<u>Index Number</u>	<u>Item Description</u>
0091	Easels, Wooden
0092	Easels, Metal
0098	Edgers, Lawn
0104	Etchers, Universal
0105	Extendaphone - Glidex
0111	Fans, Electric Desk
0112	Fans, Electric Floor
0113	Files, Metal Card
0114	Files, Wooden Card
0115	Files, Metal Office Letter - 4 Drawer
0116	Files, Metal Office Letter - Less than 4 Drawer
0117	Files, Metal Office Legal - 4 Drawer
0118	Files, Metal Office Legal - Less Than 4 Drawer
0119	Files, Wooden Office Letter - 4 Drawer
0120	Files, Wooden Office Letter - Less than 4 Drawer
0121	Files, Wooden Office Legal - 4 Drawer
0122	Files, Wooden Office Legal - Less than 4 Drawer
0123	Fire Extinguishers, Gallon Capacity & Over
0124	Fire Extinguishers, Quart Capacity
0125	Fountains, Electric Water Coolers
0126	Fountains, Ice or Stone Water Coolers
0127	Files, Metal Transfer Letter - 4 Drawer
0128	Files, Metal Transfer Letter - Less than 4 Drawer
0129	Files, Metal Transfer Legal - 4 Drawer
0130	Files, Metal Transfer Legal - Less than 4 Drawer
0131	Files, Metal Document
0132	Files, Metal Map - 5 Drawer
0133	Files, Metal Map - 25 Drawers or Less
0134	Files, Plan
0135	Files, Wooden Combination Card & Letter File
0136	Files, Metal Office Letter - More than 4 Drawer

## OFFICE FURNITURE AND FIXTURES INDEX NUMBERS - Continued

<u>Index Number</u>	<u>Item Description</u>
0137	Files, Sorting
0138	Files, Metal Card 10 Drawer, Double
0139	Files, Metal Card Box Storage
0140	Files, 6 Door-Spacefinder
0141	Files, Microfilm - 10 Drawer, Double
0142	Files, Panda Flex
0143	Files, Holdex
0144	Files, Metal Card - 7 Drawer, Double
0145	Files, Metal Office Legal - More than 4 Drawers
0146	Files, Metal Card - 9 Drawer, Double
0147	Files, Metal Card - 5 Drawer
0148	Files, Metal Card - 12 Drawer
0149	File, Metal Jumbo over 17"
0161	Holders, Copy Error-No
0162	Holders, Copy Line-A-Time
0163	Holders, Pen
0164	Holders, Copy Roll-A-Liner
0165	Heaters, Electric
0166	Holders, Wrapping Paper
0167	Holders, Copy Standard
0168	Holders, Copy Underwood
0169	Holders, Rite Line
0170	Heaters, Oil
0171	Holders, Copy Right
0172	Hampers
0181	Intercommunication Systems
0201	Jogger, Paper
0241	Lamps, Desk Bulb Type
0242	Lamps, Desk Fluorescent
0243	Lockers, Metal
0244	Lockers, Wooden
0245	Lockers, Wooden Shop Made
0246	Lecterns, Shop Made
0247	Ladders
0248	Loadometers
0256	Machines, Burster
0257	Machines, Air Condition
0258	Machines, Friden Adding Electric

## OFFICE FURNITURE AND FIXTURES INDEX NUMBERS - Continued

<u>Index Number</u>	<u>Item Description</u>
0455	Tables, Wooden, with Drawers
0456	Tables, Wooden with Drawers, Glass Top
0457	Tables, Wooden without Drawers
0458	Tables, Wooden without Drawers, Glass Top
0459	Tables, Wooden with Drawers, Shop Made
0460	Tables, Wooden Drawers, Shop Made, Glass Top
0461	Tables, Wooden without Drawers, Shop Made
0462	Tables, Wooden, No Drawers, Shop Made, Glass Top
0463	Tools, Power Grinders
0464	Tools, Power Drills
0465	Trucks, Two Wheel, Hand
0466	Trucks, Three Wheel, Hand
0467	Tables, Mail Separation
0468	Trucks, Four Wheel, Hand
0469	Tables, Special Designers
0470	Tables, Special With Light
0471	Timers, Stop Watches
0472	Tables, Developing
0473	Tables, Plotting
0474	Tables, Coffee
0475	Tables, Typewriter
0476	Tripod, Stanograph
0477	Trays
0478	Torches
0479	Thermometers
0480	Trimmer, Hedge
0481	Tape Dispensers
0482	Tables, Portable
0521	Wheelbarrows, Rubber Tire
0522	Incremental Plotter
0523	Disk Packs
0524	Cabinets, Wood, Portable
0525	Tapes, Magnetic





# LABORATORY EQUIPMENT

ACCOUNT NUMBER 1410

Asset

Charges incurred in the acquisition and major renovation of laboratory equipment will be charged to this account. Ordinary repairs will be charged to Account Number 4080 - Equipment Repairs.

AREA NUMBER: Construction area in which item is located.

CLASS NUMBER: Not used

PROJECT NUMBER: Use the proper authorized index number from the list of approved index numbers on the following pages. New item numbers will be added to the list by the Accounting Section.

AGREEMENT and  
UNIT NUMBER: Used to distinguish items of same index number. These four Digits are used together.

Example:

Agreement and  
Unit Number

Item Number 99 is coded 0099

Item Number 100 is coded 0100

Item Number 1000 is coded 1000

WORK NUMBER: Not used

ACCOUNT NUMBER: 1410

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

LABORATORY EQUIPMENT - Continued

<u>Index Number</u>	<u>Item Description</u>
0001	Airmeters, Concrete
0002	Autoclave
0021	Baths, Specific Gravity
0022	Baths, Temperature
0023	Burners
0024	Boxes, Curing
0025	Bath, Vapor Pressure
0026	Bomb, Vapor Pressure
0027	Blowers, Laboratory
0028	Bath, Viscosity
0029	Bucket, Concrete Yield
0041	Caps, Concrete Cylinder
0042	Cleaners, Laboratory Vacuum
0043	Cloud & Pour Point Apparatus, Single Unit
0044	Cones, Metal Slump
0045	Cabinets, Storage
0046	Carts, Dolly
0047	Container, Aggregate Soundness
0048	Cutters, Glass Electric
0049	Crucibles, Plat
0050	Cones, Impact - Density
0051	Cutters, Glass
0052	Cutter, Metal Sample
0070	Device, Marking
0071	Devices, Compaction
0072	Dryers - Includes ovens (Except Thin Film)
0073	Device, Dumping for Gilson Machine
0074	Drills, Electric Heavy With Stand
0075	Die Set
0076	Desiccator
0091	Extractors
0092	Ejectors, Sample
0111	Furnaces, Organic Combustion
0112	Filters, Mercury Bethlehem
0141	Gauges
0142	Grinders, Bench
0143	Grid Assemblies
0161	Heaters, Cement Sulphur
0162	Hammers, Compaction
0163	Hammers, Concrete Test

LABORATORY EQUIPMENT - Continued

<u>Index Number</u>	<u>Item Description</u>
0164	Hoods, Fable
0165	Heaters, Rating
0166	Hammers, Wood Marking
0181	Illuminator
0182	Increment Borer
0241	Lamps, Ultra Violet Ray
0261	Machinas, Abrasion
0262	Machines, Centrifuge
0263	Machinas, Compression
0264	Machinas, Concrete Mixing
0265	Machines, Ductility
0266	Machines, Florida Bearing
0267	Machinas, Gum Peating
0268	Machines, Gasolina Distillation Tasting
0269	Machines, Liquid Limit - Hand Operated
0270	Machinas, Stability
0271	Machines, Tamping
0272	Machines, Vapor Pressure
0273	Machines, Viscometer
0274	Machinas, Laboratory Claw Crusher
0275	Meters
0276	Microscopes
0277	Molds
0278	Machinas, Octane
0279	Machines, Power Hacksaw
0280	Machinas, Paint Conditioner
0281	Machines, Concrete Core Drill
0282	Machines, Laboratory Mixer
0283	Machines, Cork Boring
0284	Mills, Colloid
0285	Mortar
0286	Machines, Compact
0287	Machines, Pulvarizer
0288	Micrometer
0289	Machines, Consolidometer
0290	Machines, Liquid Limit, Electric
0370	Oven, Thin Film
0371	Penetrometers
0372	Presses, Laboratory
0373	Pumps

LABORATORY EQUIPMENT - Continued

<u>Index Number</u>	<u>Item Description</u>
0374	Pans, Large Metal Drying
0375	Paving Breakers
0411	Retort, Cast Iron
0412	Regulator, Pressure
0431	Scales, Laboratory Testing
0432	Shakers, Gravel
0433	Sieves
0434	Stillis
0435	Soils, Sampling Kit
0436	Stirrer, Aero-Mix
0437	Sample Splitters
0438	Shields, Glass
0439	Sanders
0440	Saws
0441	Support
0442	Sampler, Density Tube
0443	Sinks, All
0451	Tables, Flow
0452	Testers, Cement Fineness
0453	Testers, Grader Blade
0454	Testers, Flash
0455	Testers, Oil Film Strength
0456	Testers, Soils
0457	Testing Kits
0458	Testing Kits, Field
0459	Timers, Laboratory
0460	Tables, Work
0461	Transformers, Adaptable
0462	Tables, Aerial Photo
0463	Torch, Welding and Cutting
0464	Testers, Concrete Aggregate
0465	Tanks
0501	Vibrators
0502	Volumessure, Density
0503	Vices
0521	Wheelbarrows
0522	Weights, Balance

# PHOTOGRAPHIC EQUIPMENT

ACCOUNT NUMBER 1420

All charges incurred in the acquisition and major restoration of photographic and reproducing equipment will be charged to this account. Ordinary repairs, cleaning, etc., will be charged to Account Number 4080 - Equipment Repairs.

AREA NUMBER: Construction area in which item is located.

CLASS NUMBER: Not used

PROJECT NUMBER: Index number which describes type of item purchased. See following pages for index numbers.

AGREEMENT and  
UNIT NUMBER: Used to distinguish items of same index number. These four digits are used together.

Example:

Agreement and  
Unit Number

Item Number	99	is coded	0099
Item Number	100	is coded	0100
Item Number	1000	is coded	1000

WORK NUMBER: Not used

ACCOUNT NUMBER: 1420

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

# PHOTOGRAPHIC EQUIPMENT

<u>Index Number</u>	<u>Item Description</u>
0001	Arms, Film Reel
0002	Analyzer
0020	Bellows
0021	Bottles, Photo Chemicals
0040	Cameras, Pentax Honeywell Spotmatic
0041	Cameras, Eastman Kodak
0042	Cameras, Eastman Movie
0043	Cameras, Multilith Line
0044	Cameras, Polaroid
0045	Cameras, Rolleiflex
0046	Cameras, Graflex
0047	Cameras, Ciroflex
0048	Cameras, Argus
0049	Cameras, Ketens
0050	Cameras, Century Graphic
0051	Cameras, Duaflex
0052	Cameras, Lieca
0053	Cameras, Aerial and Accessories
0054	Cameras, Movie
0055	Cameras, Crown Graphic
0056	Cameras, Graphic
0057	Counter, Frontage
0058	Cameras, Contaflex
0059	Cameras, Flashmate
0060	Cameras, Instamatic
0061	Cameras, Color Head
0070	Cameras, Film Storage
0071	Dryers, Print
0072	Dryers, Film
0073	Developers, Aerial
0090	Esels, Photo
0091	Enlargers
0111	Films, Developed Motion Picture
0112	Filters
0113	Frames, Vacuum
0114	Film Pack Adaptors
0115	Film Holder Sheets
0116	Filters, Color
0117	Fuser
0141	Graduates
0161	Holders, Copy

PHOTOGRAPHIC EQUIPMENT - Continued

<u>Index Number</u>	<u>Item Description</u>
0170	Hoods
0241	Lamps, Arc
0242	Lamps, Stroboshar
0248	Lens, Projection
0261	Magnifiers
0262	Meters, Color
0263	Meters, Exposure
0264	Mixers, Developer
0265	Machines, Photostatic Developer
0266	Machines, Photostatic Printer
0267	Machines, Secretary Copying
0269	Machines, Microfilmer
0270	Machines, Processor
0271	Machines, Printing
0272	Pakomatic Printer
0351	Oxygen Breathing Set
0371	Print Boxes
0372	Projectors, Movie
0373	Projectors, Slide
0374	Printers, Contact
0375	Photoflood
0376	Slides
0377	Projector opaque
0378	Fan Heads
0411	Rollers, Aerial Film
0412	Readers, Film
0413	Reel, Rack
0414	Reader, Printers
0415	Reader, Filler
0431	Screens, Half Tone
0432	Screens, Projection
0433	Squeegees
0434	Scale, Kodak
0435	Sink
0436	Stand, Copy

PHOTOGRAPHIC EQUIPMENT - Continued

<u>Index Number</u>	<u>Item Description</u>
Q437	Stands, Projector
Q438	Splicer, Film
Q439	Stands, Utility Lights
Q440	Slide Copier
Q451	Tables, Light Wall
Q452	Timers
Q453	Trays, Developing
Q454	Tripods
Q455	Transfer Unit
Q456	Tanks, Developing
Q521	Whirler Plates
Q522	Washer



## ENGINEERING EQUIPMENT

ACCOUNT NUMBER 1430 (OLD C-41)

Asset

All charges incurred in the purchase or major restoration of engineering equipment will be charged to this account. Ordinary repairs, cleaning, etc., will be charged to Account Number 4080 - Equipment Repairs.

AREA NUMBER: Construction area in which item is located.

CLASS NUMBER: Not used

PROJECT NUMBER: Index number which describes type of item purchased. See following pages for index number.

AGREEMENT and  
UNIT NUMBER: Used to distinguish items of same index number. These four digits are used together.

Example:

Agreement and  
Unit Number

Item Number 99 is coded 0099

Item Number 100 is coded 0100

Item Number 1000 is coded 1000

WORK NUMBER: Not used

ACCOUNT NUMBER: 1430

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

## ENGINEERING EQUIPMENT

<u>Item Number</u>	<u>Item Description</u>
0010	Alidades
0011	Altimeter
0021	Boats, Rubber Raft
0022	Boards, Drawing
0023	Barges, Portable Steel Drilling
0024	Benches, Drafting
0025	Battery Charger
0026	Boats, Metal
0027	Boards, Peg
0041	Clinometers
0042	Compasses, Surveyors
0043	Curves, Railroad Set
0044	Compasses, Beam
0045	Counters, Portable-Hourly
0046	Counters, Portable-Total
0047	Counters, Portable-15 Minute Period
0048	Counters, Automatic
0049	Counters, Automatic Shop Made
0050	Counters, Streeter-Ames Permanent
0051	Counters, Traffic-Hand
0052	Curves, Miscellaneous
0053	Counters, K-Hill, Non-Recording Directional
0054	Counters, K-Hill, Non-Recording
0060	Controllers, Electric
0069	Conversion Area-Mace
0071	Dies, Steel Numbering and Lettering Set
0072	Drills, Electric Portable or Drill Press
0073	Die, Set Top and Die, Thread Cutting
0074	Drills, Power Portable
0091	Elcometer
0140	Gauge, Paint Film
0141	Guides, T-Square
0142	Grinders, Bench
0181	Irons, Electric
0234	Levels, Hilger-Watts
0235	Levels, Zeiss N12
0236	Levels, Wilde

## ENGINEERING EQUIPMENT - Continued

<u>Item Number</u>	<u>Item Description</u>
0237	Levels, K&E Hand
0238	Levels, Brunson Hand
0239	Lettering Sets, Wirco
0240	Levels, Berger
0241	Lettering Sets, Leroy
0242	Levels, Aloe
0243	Levels, Beckman
0244	Levels, Brandis
0245	Levels, Brunson
0246	Levels, Buff and Buff
0247	Levels, Dietzgen
0248	Levels, Gurley
0249	Levels, Kueffel and Esser
0250	Levele, Liets
0251	Levels, Roach
0252	Levels, Salo
0253	Levels, Tamaya
0254	Levels, Wissler
0255	Levels, Young
0256	Levels, Abney Hand
0257	Levels, David White
0258	Levels, Buff and Berger
0259	Lettering Sets, Varigraph
0260	Levels, Leupold
0261	Machines, Bruning Drafting
0262	Machines, Kueffel and Esser Drafting
0263	Machines, Sketch Maker and Lens
0264	Machines, Steroscope
0265	Machines, Washington Densometer
0266	Machines, Dietzen Draft
0267	Machines, Soiltest Densometer

ENGINEERING EQUIPMENT - Cont'd.

<u>Item Number</u>	<u>Item Description</u>
0268	Machines, V & Z
0270	Machines, Marshall Stability
0271	Machines, Frederick Post Drafting
0275	Meters, Amprobe
0276	Meters, Speed
0277	Meters, Multi
0278	Motors, Outboard
0279	Measuring Wheel
0280	Machines, Cap Storage
0351	Optical Squares, Wilde
0371	Pentagraphs
0372	Pipe Locators
0373	Plane Tables
0374	Planimeters, Dietzgen
0375	Planimeters, Kauffel and Esser
0376	Planimeters, Lasico
0377	Planimeters, Liets
0378	Protractors
0379	Pens, Ruling
0380	Planimeters, Amster
0381	Prism, Angle
0382	Plummetts
0383	Planimeters, Bruning
0384	Parallax, Bar
0385	Plotter Kelsch
0386	Panels
0390	Pumps, Submersive
0391	Pumps, Water 8 Yr.
0411	Rhodes Reducing Area, Liets
0412	Rods, Level Circular
0413	Rods, Studia
0414	Radios, Handie Talkie
0415	Rules, Avol
0416	Rods, Level Straight
0417	Rules, Curve
0418	Reading Glass
0419	Radar Unit
0420	Reference Radiographs
0421	Relay, Adjustment Kit
0422	Relays, All Types
0431	Saws, Chain

# SHOP TOOLS AND SHOP EQUIPMENT

ACCOUNT NUMBER 1440

Asset

All charges incurred in connection with the purchase of Shop Tools and Shop Equipment will be charged to this account.

Repairs to shop tools and shop equipment will be charged to account number 4080.

AREA NUMBER:	Maintenance area of shop purchasing tools.
CLASS NUMBER:	Not used.
PROJECT NUMBER:	Use proper authorized index number from the list of approved index numbers on the following pages. New numbers will be assigned by the accounting office if needed.
AGREEMENT:	Used to distinguish items of the same index number. Each division will assign its own number to new items purchased. Each item is to be assigned an agreement number.
UNIT NUMBER:	Not used.
WORK NUMBER:	Not used.
ACCOUNT NUMBER:	1440
COMMODITY NUMBER:	Number 626 only.
QUANTITY NUMBER:	See agreement number, only number one will be used.
UNIT OF MEASURE:	As applicable.

ACCOUNT 1440  
SHOP TOOLS AND SHOP EQUIPMENT

<u>Index Number</u>	<u>Item Description</u>
0001	Adapter
0002	Aligner
0003	Analyzer
0004	Anvil
0005	Applicator
0006	Arbor
0120	Attachment
0007	Balanceer
0008	Bar
0009	Beam
0010	Belt
0011	Bench
0012	Bender
0013	Bleeder
0014	Block
0015	Blower
0016	Box
0017	Breaker
0018	Bridge
0019	Blowpipe
0020	Cabinet
0021	Calipers
0022	Cart
0023	Charger
0024	Chuck
0025	Clamp
0026	Cleaner
0027	Compressor
0028	Converter
0029	Cord
0030	Cover
0031	Cross
0032	Cresper
0033	Cutter
0034	Pins
0035	Dispensor
0036	Dolly
0037	Dresser
0038	Drill
0039	Driver

# ENGINEERING EQUIPMENT - Cont'd.

<u>Item Number</u>	<u>Item Description</u>
Q432	Soils, Sampling Kit
Q433	Stools, Metal Drafting
Q434	Stools, Wooden Drafting
Q435	Straight Edges
Q436	Scales, All
Q437	Scribers
Q438	Stencils
Q439	Shoes, Snow
Q440	Spline and Weights
Q441	Speed-O-Meter, Survey
Q442	Seismograph
Q450	Timer, Traffic
Q451	T-Squares
Q452	Tables, Drafting
Q453	Tapes, 200 Ft.
Q454	Tapes, 200 Ft. with Reel
Q455	Tapes, 300 Ft. with Reel
Q456	Tapes, 400 Ft. with Reel
Q457	Torquometers
Q458	Transits, Alce
Q459	Transits, Beckman
Q460	Transits, Brandis
Q461	Transits, Brunson
Q462	Transits, Buff and Buff
Q463	Transits, Dietzgen
Q464	Transits, Gurley
Q465	Transits, Keuffel and Esser
Q466	Transits, Liets
Q467	Transits, Maurzen
Q468	Transits, Mite
Q469	Transits, Buff and Berger
Q470	Transits, Bruning
Q471	Templates

ENGINEERING EQUIPMENT - Cont'd.

<u>Item Number</u>	<u>Item Description</u>
0472	Triangles
0473	Transits, Berger
0474	Transits, Leupold
0476	Tapes, 500 Ft. with Reel
0477	Tapes, 100 Ft. with Reel
0478	Tables, Drafting Illuminated
0480	Tube Testers
0481	Theodolites, Wilde
0482	Trailer, Boat
0483	Testers
0484	Test Board
0500	Unit - Gravers
0521	Welders



# SHOP TOOLS AND SHOP EQUIPMENT

<u>Index Number</u>	<u>Item Description</u>
0040	Expander
0041	Extinguisher
0042	Extractor
0043	Fan
0044	Frame
0045	Forge
0046	Gauge
0047	Generator
0048	Grinder
0049	Gun
0050	Hammer
0051	Hoist
0052	Hone
0053	Horse
0119	Hose
0054	Indicator
0055	Iron
0056	Jack
0057	Kit
0058	Ladder
0059	Lathe
0060	Lift
0061	Light
0062	Lubricator
0063	Machine
0064	Mandrel
0065	Marker
0066	Mask
0067	Meter
0068	Microammeter
0069	Monitor
0070	Motor
0118	Micrometer
0071	Nozzle
0072	Oscilloscope
0073	Plate
0074	Press
0075	Pulley
0076	Pump
0120	Plane
0077	Rack
0078	Reamer
0079	Receiver

# SHOP TOOLS AND SHOP EQUIPMENT

<u>Index Number</u>	<u>Item Description</u>
0080	Regulator
0081	Refacer
0082	Reseater
0083	Rethreader
0084	Riveter
0085	Router
0086	Sander
0087	Saw
0088	Separator
0089	Shaft
0090	Shaper
0091	Shelving
0092	Spreeder
0093	Stamp
0094	Stand
0095	Stencil
0096	Square
0097	Synchronizer
0098	Tachometer
0099	Tank
0100	Tester
0101	Tip
0102	Tool
0103	Torch
0104	Trimmer
0105	Truck
0106	Trolley
0117	Table
0107	Unclassified
0108	Vise
0109	Volt-ohmmeter
0110	Voltoly mist
0111	Washer
0112	Wattmeter
0113	Welder
0114	Winder
0115	Wrench
0116	Wringer

SPECIAL HOLDING ACCOUNT  
ACCOUNT NUMBER 1800 & 0400

Asset

Only assigned projects will be kept in this account. Various divisions, departments, or sections of the highway perform work which is actually for all other departments. The charges of these special accounts are assembled together so that a rate of charge can be established to charge other benefiting departments. Every month a journal voucher is made charging, at a set rate, the division who benefits from the other special departments' service.

The Accounting Division will assign coding for items in this account.  
The following are assigned:

AIRCRAFT

<u>Area Number</u>	<u>Project Number</u>	<u>Account Number</u>		
0018	0005	0400	Charges	Aero Commander
0018	0006	0400	Credits	Aero Commander

XEROX PROCESSING

0029	0001	1800	Charges	Xerox Processing
0029	0002	1800	Credits	Xerox Processing

DATA PROCESSING CHARGES

0025	0001	0400	Charges	
0025	0002	0400	Credits	
0025	0003	0400	Holding (Temporary)	
0025	0004	0400	Key Punch Operator Training	

PHOTOGRAPHING AND DUPLICATING

0023	0001	0400	Charges	Lithography Section
0023	0002	0400	Credits	Lithography Section
0023	0003	0400	Charges	Photography Section
0023	0004	0400	Credits	Photography Section
0023	0005	0400	Charges	Diazo Section
0023	0006	0400	Credits	Diazo Section

## SPECIAL HOLDING ACCOUNT - Continued

## ACCOUNT NUMBER 1800 &amp; 0400

Asset

MATERIALS TESTING

0040	<u>Class No.</u> Proper	0001	0400	Charges
0040	Proper	0002	0400	Credits

MICROFILMING

0060		0001	1800	Charges
0060		0002	1800	Credits

TELEPHONE LEASE LINE EXPENSE

0029		0005	1800	Charges
0029		0006	1800	Credits

TELETYPE RENTAL

0092		0001	0400	Charges
0092		0002	0400	Credits

Claims for materials, labor, etc., are classified as charges.

Credits under this commodity heading should only be used when distributing charges to other cost accounts. Any other credits will generally be a reduction to the charges.

These assigned holding accounts will operate indefinitely and should, from year to year, balance themselves.

AREA NUMBER: See above

CLASS NUMBER: See above

PROJECT NUMBER: See above

AGREEMENT AND  
UNIT NUMBER: Not used

WORK NUMBER: Not used

ACCOUNT NUMBER: 1800

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

GENERAL ADMINISTRATIONACCOUNT NUMBER 4000

This account is used to record administrative charges incurred by executive and general administration personnel.

EXECUTIVE ADMINISTRATION

<u>AREA NUMBER</u>	<u>PROJECT NUMBER</u>	<u>ACCOUNT NUMBER</u>	<u>ASSIGNED TO</u>
0001	0002	4000	Commission Vice Chairman - Leary
0001	0003	4000	Commission Member - Nass
0001	0006	4000	Commission General Expense
0001	0008	4000	Commission Chairman - Blewett
0001	0009	4000	Commission Member - Van Delinder
0001	0010	4000	Commission Member - Swanson
0006	0001	4000	Governor's Office
0009	0001	4000	Ass'ts. to St. Hwy. Engr. - Klimper
0009	0002	4000	Ass'ts. to St. Hwy. Engr. - Miller
0010	0001	4000	State Highway Engineer
0010	0002	4000	Secretary to Chief Engineer
0011	0001	4000	Admin. Ass't. to St. Hwy. Engr.
0012	0001	4000	Chief Counsel
0013	0001	4000	Commission Secretary

GENERAL ADMINISTRATION

<u>AREA NUMBER</u>	<u>PROJECT NUMBER</u>	<u>ACCOUNT NUMBER</u>	<u>ASSIGNED TO</u>
0014	0001	4000	Personnel Division
0015	0001	4000	Training-In-Service Section
0016	0001	4000	Safety Director
0017	0001	4000	Public Information Section
0020	0001	4000	Administrative Coordinator
0021	0001	4000	Accounting Section
0024	0001	4000	Office Service Division
0028	0001	4000	Highway Maps
0029	0001	4000	General Administration
0029	0002	4000	General Administration - Highway Library

GENERAL ADMINISTRATION - Continued

ACCOUNT NUMBER 4000

<u>AREA NUMBER</u>	<u>PROJECT NUMBER</u>	<u>ACCOUNT NUMBER</u>	<u>ASSIGNED TO</u>
0091	0001	4000	Helena Equipment Section - Office
1000	0001	4000	Missoula Administrative District
2000	0001	4000	Butte Administrative District
3000	0001	4000	Great Falls Administrative District
4000	0001	4000	Glendive Administrative District
5000	0001	4000	Billings Administrative District

AREA NUMBER: See breakdown above

CLASS NUMBER: Not used

PROJECT NUMBER: See breakdown above

AGREEMENT NUMBER: Not used

UNIT NUMBER: Not used

WORK NUMBER: Not used

ACCOUNT NUMBER: 4000

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

MAINTENANCE

ACCOUNT NUMBER 4030

Field maintenance charges for all systems will be coded to this account.

AREA NUMBER: Maintenance area in which work is done.

CLASS NUMBER: This field will be used to designate the Roadway System.

- 01 - Primary
- 03 - Secondary
- 06 - Primary roads used as Frontage roads
- 07 - Newly constructed Frontage Roads
- 08 - Interstate

PROJECT NUMBER: First and second digits designate the county in which charges are incurred. Counties are numbered alphabetically 01 to 56. Example: Beaverhead -- 01, Lewis and Clark -- 25, etc.

Third digit designates the main section of highway within the county.

Fourth digit may indicate a special cost study section. For example: Number 3 -- city section, number 5 -- forest highway, etc. (See list on following pages for Maintenance Section Numbers.)

AGREEMENT NUMBER: This field is used to assign special maintenance and betterment numbers. No agreement number is to be used for general maintenance. For example: Numbers 01 to 19 are used for special maintenance. Numbers run consecutively for each section. The first special maintenance job will be numbered 01, the second - 02, etc. to 19.

MAINTENANCE - Continued

ACCOUNT NUMBER 4030 - . . .

AGREEMENT NUMBER: Numbers 21 to 29 are used for betterments. Numbers run consecutively for each section. The first betterment will be numbered 21, the second 22, etc.

UNIT NUMBER:           00 - Dirt or Gravel Roads  
                          01 - All Ramps  
                          02 - 2 Lane Not Concrete Roadway  
                          04 - 4 Lane Not Concrete Roadway  
                          12 - 2 Lane Concrete Roadway  
                          14 - 4 Lane Concrete Roadway

WORK NUMBER:

Surface Operations:

01 - Dirt Surfaces  
02 - Gravel Surfaces  
03 - Concrete Surfaces  
04 - Oiled Surfaces  
05 - Heat and Flame Oil surface  
06 - Stockpile or Stockpile Site Camouflaged  
Shoulders, drainage and roadside:  
10 - Brush cutting and burning  
11 - Shoulders & approaches  
12 - Slopes and ditches & culverts under 16 feet  
13 - Sidewalk and footpaths  
14 - Rights-of-way and station markers  
15 - Rights-of-way fence  
16 - Slide removal and washout repairs and flood damage  
17 - Weed control, chemical  
18 - Weed control, mowing and burning  
19 - Seeding  
20 - Aerial or ground photography

Structures:

21 - Minor structures  
22 - Bridges over 20 feet  
23 - Underpasses  
24 - Riprap, jetties, retaining walls, etc.  
25 - Concrete curbing and medians  
26 - Bridge painting

Traffic Service:

30 - Patrolling Roads  
31 - Guard rail and guide posts



MAINTENANCE - Continued

ACCOUNT NUMBER 4030

WORK NUMBER:  
(Cont'd)

Traffic Service - Continued

- 32 - Signs
- 33 - Signals
- 34 - Historic markers
- 35 - Traffic lines
- 36 - Roadside tables and camp sites
- 37 - Detours
- 38 - Lights and lighting
- 39 - Delineator replacements
- 40 - Sign vandalism
- 41 - Snow removal
- 42 - Snow fence
- 43 - Sanding icy surfaces
- 44 - Chemical treatment of icy surfaces
- 45 - Beautification projects
- 46 - Littering of highways
- 47 - Other traffic Service Expenses
- 48 - Rest areas - Without running water

Field Maintenance Overhead:

- 51 - Rental, light, heat, power, telephone
- 52 - Heat for road oil tanks
- 53 - Fence Repair
- 54 - Water wells
- 55 - Insurance premiums
- 56 - Improvements Tax
- 57 - Weighing
- 58 - Maintenance of yards
- 59 - Patronage dividends

Grading and Graveling:

- 61 - Preparation of Roadway
- 62 - Gravel, cost on roadway including haul
- 63 - Traffic control
- 64 - Other - including processing, rolling, etc.

MAINTENANCE - Continued

ACCOUNT NUMBER 4030

WORK NUMBER:  
(Cont'd)

Oiling - Plant Mix - Road Mix - Tight Blade, Etc.

- 71 - Gravel, cost on roadway including haul
- 72 - Road Oil, Cost on roadway including application
- 73 - Traffic control
- 74 - Other - Including processing, rolling, etc.
- 75 - Premix or Plant Mix Material

Oiling - Penetration

- 81 - Gravel, cost on roadway including haul
- 82 - Road oil, cost on roadway including application.
- 83 - Traffic control
- 84 - Other - including rolling, etc.

Oiling Seal

- 91 - Gravel, cost on roadway including haul
- 92 - Road Oil, cost on roadway including application
- 93 - Traffic control
- 94 - Other, including rolling, etc.

ACCOUNT NUMBER:

4030

COMMODITY NUMBER:

Use the proper commodity number as assigned in commodity code.

QUANTITY NUMBER:

Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE:

Use the proper unit of measure code number as assigned in the unit of measure code.

MAINTENANCE - Continued

ACCOUNT NUMBER 4030

Coding to be used in Class Number and Project Number Columns

CLASS NO.	PROJ. NO.	HIGHWAY DESIGNATION	DESCRIPTION
BEAVERHEAD COUNTY			
08	0110	I 15	Montana - Idaho Line to Lima
*01	0110	U.S. 91	Lima to Clark Canyon Dam
07	0110	I 15	Clark Canyon Interchange
01	0120	Mont. 43	Jct. with U.S. 91 at Divide to Deer Lodge County Line
01	0130	Mont. 43	Deer Lodge County Line to Wisdom
01	0140	Mont. 41	Billon to Madison County Line
*01	0150	U.S. 91	Clark Canyon Dam to Silver Bow County Line
07	0150	I 15	Clark Canyon Interchange
01	0160	Mont. 43	Wisdom West 19.19 Miles
01	0170	Mont. 43	Jct. U.S. 93 at Lost Trail Pass to 7.44 Miles East
BIG HORN COUNTY			
*01	0210	U.S. 87	Wyoming State Line to 6.0 Miles South of Crow Agency
06	0210	U.S. 87	Frontage Road (Old Primary)
08	0210	I 90	6.0 Miles South of Crow Agency to Crow Agency
07	0210	I 90	New Frontage Road
01	0220	U.S. 212	Jct. U.S. 87 Crow Agency to Rosebud County Line
01	0230	Mont. 47	Jct. U.S. 87 Hardin to Yellowstone County Line
06	0240	U.S. 87	Frontage Road (Old Primary)
*01	0240	U.S. 87	Yellowstone County Line to Hardin
08	0240	I 90	Hardin to Crow Agency
07	0240	I 90	New Frontage Road
BLAINE COUNTY			
01	0310	U.S. 2	Hill County Line to Phillips County Line
03	0310	FAS 376	Hayes Approach to Jct. U.S. 2 near Fort Belknap
03	0320	FAS 376	Phillips County Line to Hayes Approach
BROADWATER COUNTY			
01	0410	U.S. 12 & Mont. 287	Lewis & Clark County Line to Toston
01	0420	U.S. 12	Townsend East 11.62 Miles
01	0430	U.S. 12	11.62 Miles East of Townsend to Meagher County Line
01	0440	Mont. 287	Toston to Jct. U.S. 10 at Three Forks Wye

MAINTENANCE - Continued

ACCOUNT NUMBER 4030

CLASS NO.	PROJ. NO.	HIGHWAY DESIGNATION	DESCRIPTION
CARBON COUNTY			
01	0510	U.S. 310 & 212	Wyoming State Line to Laurel
03	0510	FAS 397 - 308	Wyoming State Line to Bridger
01	0520	U.S. 212	Wyoming State Line to Jct. 310 Rockvale
CARTER COUNTY			
01	0610	U.S. 212	Wyoming State Line South of Alzada to Powder River County Line
01	0620	Mont. 7	Ekalaka to Fallon County Line
CASCADE COUNTY			
01	0710	U.S. 87 & 89	Great Falls to Judith Basin County Line
*01	0720	U.S. 91	Vaughn Jct. to Teton County Line
*01	0730	U.S. 91	Lewis & Clark County Line to Great Falls
06	0730	U.S. 91	Frontage Road (Old Primary)
07	0730	I 15	New Frontage Road
08	0730	I 15	Hardy Creek to Ulm
01	0740	Mont. 20 & 21	Lewis & Clark County Line to Jct. U.S. 89 Sun River
01	0750	U.S. 89	Meagher County Line to Jct. U.S. 87 Armington
*01	0770	U.S. 89	Vaughn Jct. to Teton County Line
07	0770	U.S. 91	Frontage Road (Old Primary)
08	0770	I 15	Great Falls to Vaughn Jct.
01	0780	U.S. 87	Great Falls to Chouteau County Line
CHOUTEAU COUNTY			
01	0810	U.S. 87	Cascade County Line to Loma
01	0820	U.S. 87	Loma to Hill County Line
03	0810	FAS 230	Fort Benton to Fergus County

MAINTENANCE - Continued

ACCOUNT NUMBER 4030

CLASS PROJ. NO. NO.	HIGHWAY DESIGNATION	DESCRIPTION
<b>CUSTER COUNTY</b>		
*01 0910	U.S. 10	Miles City to Prairie Co. Line
06 0910	U.S. 10	Frontage Road (Old Primary)
08 0910	I 94	Rosabud County Line to Miles City
07 0910	I 94	New Frontage Road
01 0920	U.S. 112	Powder River County Line to Miles City
01 0930	U.S. 12	Jct. U.S. 10 E. Miles City to Fallon County Line
01 0940	Mont. 22	Miles City to Garfield County Line
<b>DANIELS COUNTY</b>		
01 1010	Mont. 13	Scobey to Sheridan County Line
01 1020	Mont. 13	Roosevelt County Line to Scobey
<b>DAWSON COUNTY</b>		
*01 1110	U.S. 10	Prairie County Line to Wibaux County Line
06 1110	U.S. 10	Frontage Road (Old Primary)
01 1120	Mont. 16	Jct. U.S. 10 Glendive to Richland County Line
01 1130	Mont. 200 S	Jct. U.S. 10 Glendive to McCone County Line
01 1140	Mont. 200	McCone County Line to Richland County Line
<b>DEER LODGE COUNTY</b>		
01 1210	U.S. 10 A	Granite County Line at Intersection of U.S. 10 at Crackerville
*01 1220	U.S. 10	Silver Bow County Line to Powell County Line
07 1220	I 90	New Frontage Road
01 1230	Mont. 43	Beaverhead County Line to Silver Bow County Line
01 1240	Mont. 48	Jct. U.S. 10 A East to Anaconda to Jct. U.S. 10 Warm Springs
<b>FALLON COUNTY</b>		
01 1310	U.S. 12	Dakota State to six miles West of Flevna
01 1320	Mont. 7	Carter County Line to Wibaux County Line
01 1330	U.S. 12	Custer - Fallon County Line & a point six miles West of Flevna
<b>FERGUS COUNTY</b>		
01 1410	U.S. 87 & Mont. 200	Judith Basin County Line to Petroleum County Line
03 1410	FAS 230	Judith Basin County Line to Choteau County Line
01 1420	U.S. 87	Musselshell County Line to Grass Range

MAINTENANCE - Continued

ACCOUNT NUMBER 4030

CLASS PROJ. NO.	HIGHWAY NO.	DESIGNATION	DESCRIPTION
FERGUS COUNTY (Cont.)			
01 1430	Mont. 19		Cross Range to Phillips County Line
01 1440	U.S. 191		Wheatland County Line to Jct. U.S. 87
			Eddies Corner
01 1450	U.S. 191		Lewistown to Jct. Mont. 19 East of Roy
FLATHEAD COUNTY			
01 1510	U.S. 2		Lincoln County Line to Kalispell
03 1510	FAS 208		Jct. Mont. 35 North of Big Fork to Jct.
			U.S. 93 at Sozere
01 1520	U.S. 93		Lake County Line to Lincoln County Line
03 1520	FAS 326		Lake County Line to Jct. Mont. 35 North of
			Big Fork
01 1530	Mont. 40		Jct. U.S. 93 near Whitefish to Jct. U.S. 2
			Columbia Falls
01 1540	Mont. 35		Lake County Line to Jct. U.S. 2 East of
			Kalispell
01 1550	U.S. 2		Kalispell to Glacier County Line at Summit
01 1560			Hungry Horse Dam - Spur
GALLATIN COUNTY			
*01 1610	U.S. 10		Logan to Park County Line
06 1610	U.S. 10		Frontage Road (Old Primary)
03 1610	FAS 289		Madison County Line to Jct. U.S. 191
07 1610	I 90		Manhattan Interchange
01 1620	U.S. 191		Montana-Ideho Line to Yellowstone Park
			boundary North to Duck Creek
03 1620	FAS 291		Jct. U.S. 191 South to Jct. U.S. 10 at
			Belgrade
01 1630	U.S. 287		Duck Creek to Madison County Line
02 1640	U.S. 191		North Park Boundary to Bozeman
01 1650	U.S. 191		Yellowstone Park Section
*01 1660	U.S. 10		Jct. 10 & 287 to Logan
07 1660	I 90		New Frontage Road
GARFIELD COUNTY			
01 1710	Mont. 200		21.741 Miles East of Petroleum County Line
			to 14 miles East of Jordan

MAINTENANCE - Continued

ACCOUNT NUMBER 4030

CLASS NO.	PROJ. NO.	HIGHWAY DESIGNATION	DESCRIPTION
GARFIELD COUNTY - (Cont.)			
01	1720	Mont. 22	Rosebud County North 29.5 Miles
01	1730	Mont. 200	Petroleum County Line to 21.741 Miles East
01	1740	Mont. 200	14 Miles East of Jordan to McCone County Line
01	1750	Mont. 22	29.5 Miles North of Rosebud County Line to Jct. with Montana 200 near Jordan
GLACIER COUNTY			
01	1810	U.S. 2	East Glacier to Toole County Line
01	1820	U.S. 89 & Mont. 49	East Glacier to Canadian Line
01	1830	U.S. 89	Kiowa Jct. to Pondera County Line
01	1840	U.S. 2	Flathead County Line to East Glacier
GOLDEN VALLEY			
01	1910	U.S. 12	Wheatland County Line to Musselshell County Line
01	1920	Mont. 3	Yellowstone County Line to Jct. of U.S. 12 at Laramie
GRANITE COUNTY			
*01	2010	U.S. 10 & 12	Missoula County Line to Powell County Line
06	2010	U.S. 10 & 12	Frontage Road (Old Primary)
07	2010	I 90	New Frontage Road
01	2020	U.S. 10 A	Deer Lodge County Line to Drummond
01	2030	Mont. 38	Havalli County Line to Jct. with U. S. 10 A North of Philipsburg
HILL COUNTY			
01	2110	U.S. 2	Liberty County Line to Blaine County Line
01	2120	U.S. 87	Chouteau County Line to Jct. U.S. 2 West of Havre
03	2130	FAS 232	Havre to Canadian Border via Simpson
JEFFERSON COUNTY			
*01	2210	U.S. 91	Silver Bow County Line to Boulder
03	2220	Mont. 287	Jct. Mont. 41 to Jct. of U.S. 10 at Whitehall
07	2220	I-90	New Frontage Road
*01	2220	U.S. 10	Silver Bow County Line to Seppington Jct.

MAINTENANCE - Continued

ACCOUNT NUMBER 4030

CLASS NO.	F.H.J. NO.	HIGHWAY DESIGNATION	DESCRIPTION
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JEFFERSON COUNTY - Cont.

*01	2230	U.S. 10	Sappington Jct. to Three Forks Mys
*01	2240	U.S. 91	Boulder to Lewis and Clark County Line

JUDITH BASIN COUNTY

01	2310	U.S. 87	Geyser to Fergus County Line
03	2310	FAS 230	Stanford to Fergus County Line
01	2320	U.S. 87	Cascade County Line to Geyser

LAKE COUNTY

01	2410	U.S. 93	Missoula County Line to Jct. Mont. 35 East of Polson
03	2410	FAS 209	Missoula County Line to Lake County Line
01	2420	Mont. 28	Sanders County Line to Jct. U.S. 93 near Elmo
01	2430	U.S. 93	Jct. Mont. 35 East of Polson to Flathead County Line
01	2440	Mont. 35	Jct. U.S. 93 East of Polson to Flathead County Line

LEWIS AND CLARK COUNTY

08	2510	U.S. 91	Jefferson County Line to Sieben
06	2510	U.S. 91	Frontage Road (Old Primary)
07	2510	I-90	New Frontage Roads
01	2512	U.S. 12	Prospect Avenue - Helena
01	2520	U.S. 12	Powell County Line to Jefferson County Line
01	2524	U.S. 12	City of Helena
01	2530	Mont. 21	Jct. Mont. 287 East of Augusta to Jct. Mont. 20 at Sims
01	2540	Mont. 287	Jct. U.S. 91 Wolf Creek to Feton County Line
01	2550	Mont. 20	Powell County Line to Cascade County Line
08	2560	U.S. 91	Sieben to Cascade County Line
01	2570	Helena	Capital Streets



MAINTENANCE - Continued

ACCOUNT NUMBER 4030

<u>CLASS</u> <u>NO.</u>	<u>PROJ.</u> <u>NO.</u>	<u>HIGHWAY</u> <u>DESIGNATION</u>	<u>DESCRIPTION</u>
LIBERTY COUNTY			
01	2610	U.S. 2	Toole County Line to Hill County Line
LINCOLN COUNTY			
01	2710	U.S. 2	Idaho State Line to Libby
01	2720	U.S. 93	Flathead County Line to Canadian Line
01	2730	Mont. 37	Libby to Jct. U.S. 93 North of Eureka
01	2740	U.S. 2	Libby to Flathead County Line
McCONE COUNTY			
01	2810	Mont. 200 & 200 S	Garfield County Line to Dawson County Line
01	2820	Mont. 13	20.9 Miles North of Circle to Roosevelt County Line
01	2830	Mont. 13	Circle to 20.9 Miles North
01	2840	Mont. 24	31.77 Miles North of Timber Creek to Valley County Line
01	2850	Mont. 24	Jct. Mont. 200 Timber Creek to 31 77 Miles North
01	2860	Mont. 200	Jct. Mont. 20 near Circle to Dawson County Line
MADISON COUNTY			
01	2910	Mont. 50 & U.S. 287	Idaho State Line to Ennis
03	2910	FAS 289	Norris to Galletin County Line
03	2915	U.S. 287	Galletin County Line to Jct. Mont. 50
01	2920	Mont. 287 & 41	Granite Creek to Jct. U.S. 10
01	2930	Mont. 41	Beeverhead County Line to Jct. Mont. 287 Twin Bridges

MAINTENANCE - Continued

ACCOUNT NUMBER 4030

CLASS NO.	PROJ. NO.	HIGHWAY DESIGNATION	DESCRIPTION
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MADISON COUNTY (Cont.)

01	2940	Mont. 287	Ennis to Granite Creek
01	2950	U.S. 287	Ennis to Jct. U.S. 10 at Seppington

MEAGHER COUNTY

01	3010	U.S. 89	Park County Line to 3.4 Miles South of Cascade County Line
01	3020	U.S. 12	Jct. U.S. 89 East of White Sulphur Springs to Wheatland County Line
01	3030	U.S. 12	Broadwater County Line to Jct. U.S. 89 South of White Sulphur Springs
01	3040	U.S. 89	3.4 Miles South of Cascade County Line to Cascade County Line

MINERAL COUNTY

*01	3110	U.S. 10	Idaho State Line to St. Regis
*01	3120	U.S. 10	St. Regis to Missoula County Line
06	3120	U.S. 10	Frontage Road (Old Primary)
07	3120	I-90	New Frontage Road

MISSOULA COUNTY

*01	3210	U.S. 10	Mineral County Line to Granite County Line
06	3210	U.S. 10	Frontage Road (Old Primary)
03	3210	FAS 209	Jct. Mont. 20 at Clearwater to Lake County Line
07	3210	I-90	New Frontage Road
01	3220	U.S. 93	Jct. U.S. 10 West of Missoula to Lake County Line
01	3230	Mont. 200	Jct. U.S. 10 Bonner to Powell County Line
01	3240	U.S. 93	Reavelli County Line to Missoula
01	3250	U.S. 12	Idaho State Line to Jct. U.S. 93

MUSKELSHIELL COUNTY

01	3310	U.S. 87	Yellowstone County Line to Jct. U.S. 12 South of Roundup
01	3320	U.S. 12	Roundup to Rosebud County Line
01	3330	U.S. 89	Roundup to Petroleum County Line

MAINTENANCE - Continued

ACCOUNT NUMBER 4030

<u>CLASS</u> <u>NO.</u>	<u>PROJ.</u> <u>NO.</u>	<u>HIGHWAY</u> <u>DESIGNATION</u>	<u>DESCRIPTION</u>
MUSKIE/SHELL COUNTY (Cont'd)			
01	3340	U S. 12	Golden Valley County Line to Roundup
PARK COUNTY			
01	3410	U.S. 10	Bozeman Pass to 4 Miles West to Livingston
06	3410	U.S. 10	Frontage Road (Old Primary)
07	3410	I-90	New Frontage Road
08	3410	I-90	4 Miles West of Livingston to Sweet Grass County Line
01	3420	U.S. 89	Gardiner to Livingston
01	3430	U.S. 89	Jct. U.S. 10 at Mission to Meagher County Line.
PETROLEUM COUNTY			
01	3510	Mont. 200	Fergus County Line to Garfield County Line
03	3510	FAS 244	Jct. U.S. 87 South of Grass Range to Jct. Mont. 200 at Minnett
PHILLIPS COUNTY			
01	3610	U.S. 2	Blaine County Line to Valley County Line
03	3610	FAS 376	Jct. U.S. 191 to Blaine County Line
01	3620	U.S. 191	30.2 Miles North of Fergus County Line to Malta
01	3630	U.S. 191	Fergus County Line, 30.2 Miles North
PONDERA COUNTY			
*01	3710	U.S. 91	Teton County Line to 2 Miles South of Conrad
01	3720	U.S. 87	Teton County Line to Glacier County Line
*01	3730	U S 91	2 Miles South of Conrad to Toole County Line
POWDER RIVER COUNTY			
01	3810	U.S. 212 & 312	Carter County Line to Custer County Line
01	3820	U.S. 212	Rosebud County Line to Jct. of U.S. 312 West of Broadus
01	3830	Mont. 59	Wyoming Line to Jct. U.S. 212 four miles South of Broadus

MAINTENANCE - Continued

ACCOUNT NUMBER 4030

<u>CLASS</u> <u>NO.</u>	<u>PROJ.</u> <u>NO.</u>	<u>HIGHWAY</u> <u>DESIGNATION</u>	<u>DESCRIPTION</u>
FOWELL COUNTY			
*01	3910	U.S. 10	Deer Lodge County Line to Garrison
06	3910	U.S. 10	Frontage Road (Old Primary)
07	3910	I-90	New Frontage Road
01	3920	U.S. 12	Avon to Lewis and Clark County Line
01	3930	Mont. 200	Missoula County Line to Jct. Secondary 271
06	3940	U.S. 10	Frontage Road (Old Primary)
08	3940	U.S. 10	Granite County Line to Garrison
07	3940	I-90	New Frontage Road
01	3950	Mont. 200	Jct. 271 Secondary to Lewis and Clark County Line
01	3960	U.S. 12	Garrison to Avon
FRAIRIE COUNTY			
*01	4010	U.S. 10	Custer County Line to Dawson County Line
RAVALLI COUNTY			
01	4110	U.S. 93	Idaho State Line to Hamilton
01	4120	Mont. 38	Jct. U.S. 93 South of Hamilton to Granite County Line
01	4130	U.S. 93	Hamilton to Missoula County Line
RICHLAND COUNTY			
01	4210	Mont. 16	Dawson County Line to Jct. Mont. 200 South of Sidney
01	4220	Mont. 16	Roosevelt County Line to Sioux Pass
01	4230	Mont. 23	Jct. Mont. 16 South of Sidney to North Dakota State Line
01	4240	Mont. 16	Sidney to Sioux Pass
01	4250	Mont. 200	Dawson County Line to Jct. Montana 16 South of Sidney
01	4260	Mont. 200	Sidney to North Dakota State Line
ROOSEVELT COUNTY			
01	4310	U.S. 2	Valley County Line to Poplar
01	4310	Mont. 13 W	Wolf Point to McCone County line
01	4320	Mont. 16	Richland County Line to Sheridan County Line

MAINTENANCE - Continued

ACCOUNT NUMBER 4030

<u>CLASS</u> <u>NO.</u>	<u>PROJ.</u> <u>NO.</u>	<u>HIGHWAY</u> <u>DESIGNATION</u>	<u>DESCRIPTION</u>
ROOSEVELT COUNTY (Cont'd.)			
01	4330	Mont. 13	McCone County Line to Daniels County Line
01	4340	U.S. 2	Poplar to North Dakota State Line
ROSEBUD COUNTY			
*01	4410	U.S. 10	Treasure County Line to Custer County Line
06	4410	U.S. 10	Frontage Road (Old Primary)
07	4410	I-94	New Frontage Road
01	4420	U.S. 12	Musselshell County Line to Forsyth
01	4430	U.S. 212	Big Horn County Line to Powder River County Line
SANDERS COUNTY			
01	4510	U.S. 10A	Idaho State Line to 7 Miles West of Plains
01	4520	Mont. 28	Dog Lake to Lake County Line
01	4520	Mont. 28	Plains to Dog Lake
01	4530	U.S. 10A	7 Miles West of Plains to Jct. U.S. 93 Ravalli
SHERIDAN COUNTY			
01	4610	Mont. 16 & 5	Roosevelt County Line to Daniels County Line
03	4610	FAS 256	Plentywood to Canadian Line
01	4620	Mont. 5	Jct. Mont. 16 E of Plentywood to North Dakota State Line
SILVER BOW COUNTY			
*01	4710	U.S. 10	Deer Lodge County Line to Jefferson County Line
07	4710	I-15 & I-90	New Frontage Road
*01	4720	U.S. 91	Butte to Jefferson County Line (North)
*01	4730	U.S. 91	Beaverhead County Line to Jct. U.S. 10 near Miesler
07	4730	I-15	New Frontage Road
STILLWATER COUNTY			
*01	4810	U.S. 10	Sweet Grass County Line to Yellowstone County Line
06	4810	U.S. 10	Frontage Road (Old Primary)
07	4810	I-90	New Frontage Road

MAINTENANCE - Continued

ACCOUNT NUMBER 4030

CLASS NO.	PROJ. NO.	HIGHWAY DESIGNATION	DESCRIPTION
<b>SWEET GRASS COUNTY</b>			
*01	4910	U.S. 10	Park County Line to Stillwater County Line
01	4920	U.S. 191	Jct. U.S. 10 at Big Timber to Wheatland County Line
<b>TETON COUNTY</b>			
01	5010	U.S. 89	Pendroy Jct. to Pondera County Line
01	5010	U.S. 89	Cascade County Line to Pendroy Jct.
*01	5020	U.S. 91	Cascade County Line to Pondera County Line
01	5030	Mont. 287	Lewis & Clark County Line to Jct. U.S. 89 in Choteau
<b>TOOLE COUNTY</b>			
01	5110	U.S. 2	Glacier County Line to Liberty County Line
*01	5120	U.S. 91	Pondera County Line to Canadian Line
07	5120	I-15	New Frontage Roads
<b>TREASURE COUNTY</b>			
*01	5210	U.S. 10	Yellowstone County Line to Rosebud County Line
06	5210	U.S. 10	Frontage Road (Old Primary)
07	5210	I-94	New Frontage Road
<b>VALLEY COUNTY</b>			
01	5310	U.S. 2	Phillips County Line to Glasgow
03	5310	FAS 249	Fort Peck to Jct. U.S. 2 near Nashua
01	5320	Mont. 24	McCone County Line to Glasgow
03	5320	FAS 247	Jct. U.S. 2 East of Glasgow to Canadian Border
01	5330	U.S. 2	Glasgow to Roosevelt County Line
<b>WHEATLAND COUNTY</b>			
01	5410	U.S. 12	Meagher County Line to Golden Valley County Line
01	5420	U.S. 191	Sweet Grass County Line to Harlowton
01	5430	U.S. 191	Harlowton to Fergus County Line

MAINTENANCE - Continued

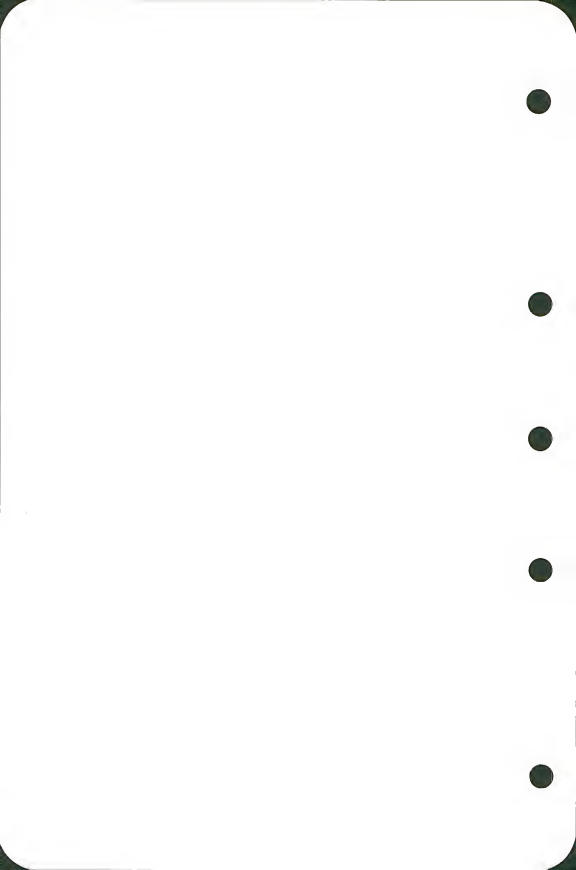
ACCOUNT NUMBER 4030

<u>CLASS NO.</u>	<u>PROJ. NO.</u>	<u>HIGHWAY DESIGNATION</u>	<u>DESCRIPTION</u>
WIBAUX COUNTY			
01	5510	U.S. 10	Primary Connections to Mont. 7 & I-94
07	5510	I-94	New Frontage Road
08	5510	I-94	Dawson County Line to North Dakota State Line
01	5520	Mont. 7	Fallen County Line to Jct. U.S. 10 at Wibaux
YELLOWSTONE COUNTY			
01	5610	U.S. 10	Shilo Overpass to Billings
06	5610	U.S. 10	Frontage Road (Old Primary)
07	5610	I-90	New Frontage Road
08	5610	I-90	Stillwater County Line to Billings
01	5620	U.S. 87	Jct. U.S. 10 East of Billings to Musselshell County Line
*01	5630	U.S. 87	Billings to Big Horn County Line
06	5640	U.S. 10	Frontage Road (Old Primary)
*01	5640	U.S. 10	Billings to Treasure County Line
07	5640	I-90-94	New Frontage Road
01	5650	Mont. 3	Billings to Golden Valley County Line
01	5660	Mont. 47	Big Horn County Line to Jct. U.S. 10 East of Custer

WORK DONE FOR COUNTIES, CITIES, ETC.

58 -- Last 2 digits of project number will indicate county where work is being performed.

\* Class numbers to be changed to 08 as Interstate Projects are completed.





# RADIO EQUIPMENT REPAIRS AND OPERATING COSTS

ACCOUNT NUMBER 0420

Expense

All charges incurred in the repair of radio equipment and radio buildings and certain operating costs, as defined herein, will be charged to this account. Some of the charges will be salaries of repairmen, subsistence, equipment hire, repair parts, salary of Helena radio operator, etc.

Radio repair will be charged to the assigned radio number except for mobile units which will be grouped by area for charges.

AREA NO.	PROJECT NO.	AGREEMENT NO.	UNIT NO.	DESCRIPTION
0092	0001			Helena Administration
0093	1030	02	09	KOA 564 McDonald Pass - Helena Base
0093	2010	02	06	KOA 67 Helena Control
0093	3010	02	04	KOA 66 McDonald Pass - Repeater
1120	1029	02	09	KOA 556 Missoula Base
1120	2006	01	06	KOU 37 Missoula - Thompson Falls Control
1120	3006	01	06	KOU 38 Clark Peak - Thompson Falls - Repeater
1120	1019	02	04	KFK-657 Lolo Hot Springs Base
1120	1016	01	06	KOH 469 Clark Peak - Thompson Falls Base
1120	1035	02	07	KFK - 658 Lost Trail Base
1220	1031	02	07	KOA 552 Big Mountain - Kalispell Base
1220	1025	01	04	KOH 466 Summit
1220	1024	01	04	KCO 351 Stryker Base
1220	2014	01	06	KOM 21 Kalispell - Big Mountain Contr.
1220	3015	01	04	KOM 20 Big Mountain - Kalispell Repeater
2120	1033	02	07	KDW 571 Dillon Base
2120	2009	01	06	KFV 80 Butte Control
2120	1037	01	09	KOA 554 Butte Base
2120	3009	01	06	KFV 81 Dillon Repeater
2220	1038	01	09	KOA 555 Bozeman Base
2220	1034	02	07	KOH 457 Duck Creek Base
2220	1023	01	04	KOM 511 Deep Creek Base
3120	1032	02	07	KOA 553 Belt Butte - Great Falls Base
3120	2008	01	04	KEL 29 Great Falls - Belt Butte Contr.
3120	3008	01	04	KEL 28 Belt Butte - Great Falls Repeater
4320	1043	01	07	KGA 208 - Home Creek Base
4320	3014	01	04	KMP 78 - Home Creek Repeater
4320	2012	01	04	KAP 79 - Miles City Control

RADIO EQUIPMENT REPAIRS AND OPERATING COSTS - Continued

ACCOUNT NUMBER 0420

AREA NO.	PROJECT NO.	AGREEMENT NO.	UNIT NO.	DESCRIPTION
3220	1027	01	04	KOH 468 - Shelby Base
3220	1021	02	09	KOB 715 Mount Royal - Havre Base
3220	1028	01	04	KOM 512 - Browning Base
3220	2014	01	04	KOK 29 Havre - Mount Royal Control
3220	3012	02	04	KOK 28 Mount Royal - Repeater
3220	1036	02	06	LEY - 953 St. Mary's Base
4120	1041	01	09	KOC 491 Glendive - Base
4220	1042	01	07	KOR 207 Plentywood Base
4220	1044	01	08	KOE 318 Wolf Point Base
4220	2011	01,	07	KHP 80 Wolf Point Control
4220	1017	01	06	KOH 470 Saco Base
4220	1042	01	07	KOR 207 Plentywood Base
4220	2007	01	04	KOU 42 Wolf Point - Saco Control
4220	3007	01	04	KOU 41 Saco - Repeater
4220	3013	01	07	KAP 81 Plentywood Repeater
4220	4001	01	04	KOU 39 Fort Fleck - East Relay
4220	4002	01	04	KOU 40 Fort Peck - West Relay
5220	1022	01	04	KEX 610 Missouri River Bridge - Base
5220	1020	02	09	KOB 702 Moccasin Mtn. Lewistown Base
5220	2013	01	04	KOD 38 Lewistown - Moccasin Mt. Control
5220	3011	02	04	KOD 39 Moccasin Mtn. - Repeater
5120	1039	01	09	KOB 648 Billings Base
5120	2003	01	06	KOU 35 Billings - Hardin Control
5120	3005	01	06	KOU 36 Hardin - Repeater
5120	1015	01	06	KOH 465 Hardin - Base
4320	1040	01	09	KOB 649 Miles City - Base
0092	1034	02	07	Spare
0092	1026	01	07	HX-H Civil Defense

RADIO MORTISES

0092	7000	Radio Section
0093	7000	Helena Headquarters

RADIO EQUIPMENT REPAIRS AND OPERATING COSTS - Continued

ACCOUNT NUMBER 0420

<u>ARMA NUMBER</u>	<u>PROJECT NUMBER</u>	<u>DESCRIPTION</u>
<u>RADIO MOBILES (Cont'd.)</u>		
1120	7000	Missoula
1220	7000	Kalispell
2120	7000	Butte
2220	7000	Bozeman
3120	7000	Great Falls
3220	7000	Havre
4120	7000	Glendive
4220	7000	Wolf Point
4320	7000	Miles City
5120	7000	Billings
5220	7000	Lewistown
0092	0001	Bureau of Public Roads
0092	0001	Highway Patrol

GROSS VEHICLE WEIGHT - ACCOUNT NUMBER 4120

0022	Proper	Mobile Repair
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PLANNING SURVEY - ACCOUNT NUMBER

0026	3250	Radar Repair
0026	3250	Mobile Repair
0026	3100	Traffic Counters

WORK NUMBER:

01 - Helena Radio Operator  
 02 - Helena Office Work  
 03 -  
 04 -  
 05 - Utility Lines  
 06 - Structures  
 07 - Radio Towers  
 08 - Minor Road Repairs

RADIO EQUIPMENT REPAIRS AND OPERATING COSTS - Cont'd.

ACCOUNT NUMBER Q420

WORK NUMBER:  
(Cont'd.)

09 - Miscellaneous

10 - Radio Equipment

ACCOUNT NUMBER:

See previous pages

COMMODITY NUMBER:

Use the proper commodity  
number as assigned in the  
commodity code.

QUANTITY NUMBER:

Number of items involved in the  
transaction will be entered in  
this field.

UNIT OF MEASURE:

Use the proper unit of measure  
code number as assigned in the  
unit of measure code.

# ROAD SIDE REST AREA EXPENSE

Account Number 4280

This account is used to record all expense items incurred on roadside rest area, grounds and buildings.

Area Number: Maintenance area in which rest area is located.

Class Number: 01 Primary System  
03 Secondary System  
08 Interstate System

Project Number: Maintenance Section on which rest area is located.

Agreement Number: 01 - First area on the Maintenance Section  
02 - Second area on the Maintenance Section

Unit Number: Not used

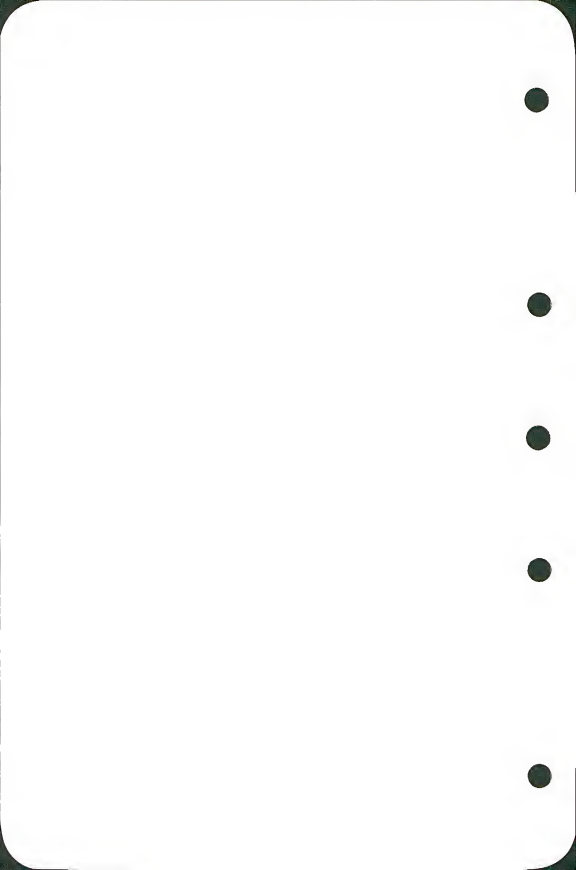
Work Number: 01 - Repair to Buildings  
02 - Toilet Articles  
03 - Policing of Area  
04 - Repair to Shelters and Tables  
05 - Heat, Lights, Water, Power, etc.  
06 - Repair to Driveways and Walkways  
07 - Yard Work - Lawn, Shrubs, Watering, etc.  
08 - Contract Maintenance  
09 - Undeveloped Rest Area Expense

Account Number: 4280

Commodity Number: Use the proper commodity number as assigned in the commodity code.

Quantity Number: Number of items involved in the transaction will be entered in this field.

Unit of Measure: Use the proper unit of measure code number as assigned in the unit of measure code.



## GROSS VEHICLE WEIGHT - TAX COLLECTION EXPENSE

ACCOUNT NUMBER - 4120

Expense

All charges incurred in the collection of Gross Vehicle Weight Tax and the Regulation of Vehicle Size and Weight shall be charged to this account.

AREA NUMBER: 0022

CLASS NUMBER: Not used

PROJECT NUMBER: 0060 - G.V.W. General Expense  
0061 - Proration Expense  
0062 - Reciprocity Expense  
0065 - Quarterly Registration and Identification  
0066 - Fee Collection - Field and County  
0067 - Experimental Units  
0068 - New Vehicle Sales Tax  
0070 - Importers Gas Tax Expense  
0071 - Special Fuel Users Expense  
0600 - State Wide Supervision Expense  
0601 - Missoula Weigh Station Expense  
0602 - Darby Weigh Station  
0603 - Ravalli Weigh Station  
0604 - Bonner Weigh Station  
0606 - Turah Weigh Station  
0607 - Cleerwater Weigh Station  
0608 - Buckhouse Bridge Weigh Station  
0609 - Kalispell Weigh Station  
0610 - Columbia Heights Weigh Station  
0611 - Libby Weigh Station  
0612 - Lima Weigh Station  
0613 - Bozeman Weigh Station  
0615 - Vaughn Weigh Station ( West G.F.)  
0616 - Interstate North - Manchester  
0617 - Interstate South - Manchester  
0618 - Havre Weigh Station  
0619 - Shelby Weigh Station  
0620 - Browning Weigh Station  
0621 - Glendive Weigh Station  
0622 - Circle Weigh Station  
0623 - Culbertson Weigh Station  
0624 - Grass Range Weigh Station  
0625 - Crow Agency Weigh Station  
0626 - Billings Weigh Station  
0627 - Lavina Weigh Station  
0630 - Broadus Weigh Station  
0633 - Helena - North Weigh Station  
0634 - Swan Lake Weigh Station  
0635 - Wibaux - East Weigh Station  
0636 - Wibaux - West Weigh Station  
0637 - Billings Interstate West - Eastbound  
0638 - Billings Interstate West - Westbound  
0639 - Broadus Courtesy Station No. 2  
0640 - G.V.W. Patrol Expenses  
0642 - Ethridge Weigh Station  
0643 - Libby Dam Project  
0644 - Rocker Weigh Station  
0645 - Harlowton Weigh Station  
0646 - Three Forks Weigh Station  
0647 - Drummond Weigh Station - Eastbound  
0648 - Drummond Weigh Station - Westbound  
0649 - Rockvale Weigh Station  
0650 - Missoula Weigh Station

ACCOUNT NUMBER 4120 (Continued)

AGREEMENT NUMBER:	Not Used
UNIT NUMBER:	Not Used
WORK NUMBER:	Not Used
ACCOUNT NUMBER:	4120
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.
UNIT OF MEASURE:	Use the proper unit of measure code number as assigned in the unit of measure code.



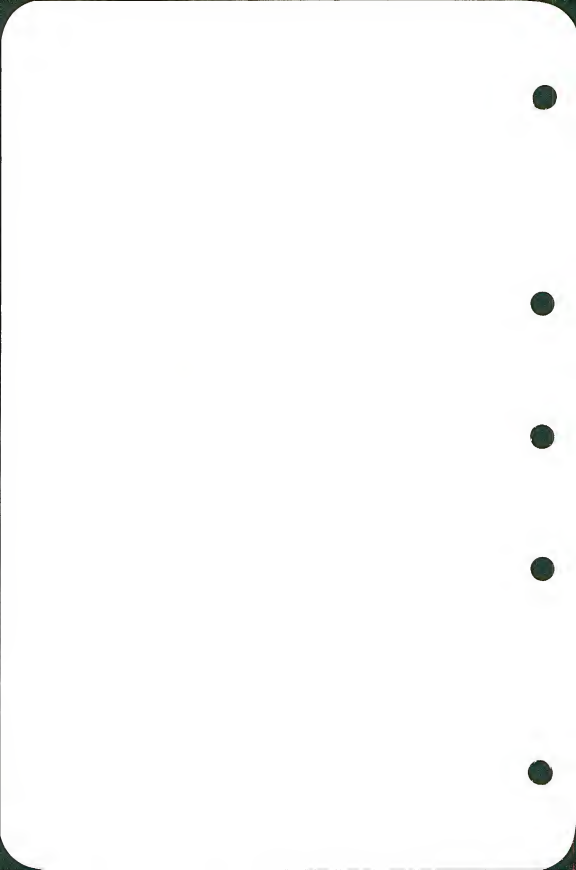
PRELIMINARY ENGINEERING COSTS - Continued

ACCOUNT NUMBER 9102

ADMINISTRATION CHARGES

<u>AREA NUMBER</u>	<u>ACCOUNT NUMBER</u>	<u>ASSIGNED TO</u>
0030	9102	Preconstruction Division
0031	9102	Office Engineers Division
0032	9102	Road Plans Section
0034	9102	Hydraulics Section
0036	9102	Traffic Section
0038	9102	Secondary Roads Division
0050	9102	Bridge Division

AREA NUMBER:	See above
CLASS NUMBER:	20
PROJECT NUMBER:	Not used
AGREEMENT NUMBER:	Not used
UNIT NUMBER:	Not used
WORK NUMBER:	Same as work numbers on previous page.
ACCOUNT NUMBER:	9102
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code.
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.



## RIGHTS-OF-WAY COSTS

ACCOUNT NUMBER 9202

Expense

Costs chargeable to Rights-of-Way projects will be coded to this account.

No rights-of-way charges will be made before the Bureau of Public Roads' authorization date. No rights-of-way acquisition charges may be made before the Bureau of Public Roads' acquisition date. A project number will be assigned by memorandum from the Accounting Division, noting the Federal Aid project number and the assigned State number. The State number will be used in coding claims, payrolls, journals, equipment rentals, etc. No charges will be coded to the project after it is finalized to the Bureau of Public Roads. If a charge is incurred in this case, it must be coded as an Administrative Charge. Costs coded in the field are called Rights-of-Way Incidentals. Costs coded in the headquarters office are called Major Rights-of-Way Costs.

AREA NUMBER:	Use the area number of the office requesting the work.
CLASS NUMBER:	See front of manual for correct class number coding.
PROJECT NUMBER:	Use assigned State number which represents the Federal Aid project number.
AGREEMENT NUMBER:	Use the assigned State project agreement number which represents the Federal Aid agreement number.
UNIT NUMBER:	Not used
WORK NUMBER:	01 - Preliminary Investigations 02 - Appraisals 03 - Negotiations 04 - Legal 05 - Other Costs

RIGHTS-OF-WAY - Continued

ACCOUNT NUMBER 9202

WORK NUMBER:  
(Cont'd.)

06 Payments  
07 Economic Studies  
08 Receipts (Sale of Rights-Of-Way items)

ACCOUNT NUMBER: 9202

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

ADMINISTRATIVE CHARGES

<u>AREA</u>	<u>ACCOUNT</u>	<u>ASSIGNED TO</u>
0060	9202	Rights-Of-Way Division
0061	9202	Microfilm Section
0062	9202	Sr. Ass't. Chief R/W Agent
0063	9202	Appraisal Section
0064	9202	Negotiation Section
0066	9202	Land & Record Section
0070	9202	Rights-Of-Way Legal Division
1130	9202	Missoula District
2130	9202	Butte District
3130	9202	Great Falls District
4130	9202	Glendive District
5130	9202	Billings District

CLASS NUMBER: 20

PROJECT NUMBER: 0001 R/W Administration  
0004 R/W Library

AGREEMENT NUMBER: Not used

WORK NUMBER: 01 - Preliminary Investigations  
02 - Appraisals  
03 - Negotiations  
04 - Legal  
05 - Other Costs

RIGHTS-OF-WAY - Continued

ACCOUNT NUMBER 9202

WORK NUMBER:                   06 Payments  
                                  07 - Economic Studies  
                                  08 - Receipts (sale of Rights-Of-Way items)  
                                  09 - Displaced Families  
                                  10 - Displaced Business

COMMODITY NUMBER:           Use the proper commodity number as assigned in the  
                                  commodity code.

QUANTITY NUMBER:           Number of items involved in the transaction will  
                                  be entered in this field.

UNIT OF MEASURE:           Use the proper unit of measure code number as  
                                  assigned in the unit of measure code.



CONSTRUCTION ENGINEERING COSTS

ACCOUNT NUMBER 9402

Expense

All engineering charges incurred on a project after the Plans Specifications and Estimates date shall be coded to construction engineering. Most charges are federal aid participating and shall bear a class number to indicate the same. (See explanation of Federal aid participation and nonparticipation in the Manual of Instructions.)

After a project has been finalled to the Bureau of Public Roads no construction engineering charges, participating or non-participating, shall be coded to the project, but will be charged to Construction Engineering Administration. The Accounting Section will advise, by memorandum, the date the final voucher is sent to the Bureau of Public Roads.

AREA NUMBER:	Use the area number of the office requesting the work. (For Administrative Engineering charges see the following page.)
CLASS NUMBER:	See the front of the manual for explanation of Class Numbers.
PROJECT NUMBER:	Use assigned state project number which represents the Federal Aid project number.
AGREEMENT NUMBER:	Use assigned state project agreement number which represents the Federal Aid Agreement number.
UNIT NUMBER:	This field will be used to designate engineering charges for the different construction units, if a construction project has more than one unit.
WORK NUMBER:	Not used
ACCOUNT NUMBER:	9402

## CONSTRUCTION ENGINEERING COSTS - Continued

## ACCOUNT NUMBER 9402

COMMODITY NUMBER: Use the proper commodity number as assigned in the commodity code.

QUANTITY NUMBER: Number of items involved in the transaction will be entered in this field.

UNIT OF MEASURE: Use the proper unit of measure code number as assigned in the unit of measure code.

ADMINISTRATIVE CHARGES

<u>AREA NUMBER</u>	<u>ACCOUNT NUMBER</u>	<u>ASSIGNED TO</u>
0031	9402	Office Engineers Division
0050	9402	Bridge Division
0080	9402	Construction Engineer and Staff not listed below
0080	9402	Engineer Coordinators
0081	9402	Senior Asst. Construction Engineer
0082	9402	Labor Coordinator Section
0083	9402	Specification Engineers
AREA NUMBER:	See above	
CLASS NUMBER:	20	
PROJECT NUMBER:	Not used	
AGREEMENT NUMBER:	Not used	
UNIT NUMBER:	Not used	
WORK NUMBER:	Not used	
ACCOUNT NUMBER:	9402	
COMMODITY NUMBER:	Use the proper commodity number as assigned in the commodity code.	
QUANTITY NUMBER:	Number of items involved in the transaction will be entered in this field.	